

OFFICE OF THE COMPTROLLER

25X1A

The Comptroller issuances contained in this book are considered of an intelligence nature within the definition of Group 1 under Executive Order 10964 and is excluded from automatic downgrading or declassification. (See HR - Revised, 20 April 1962)

GROUP 1 Excluded from automatic downgrading and declassification

S E C R E T

CHART AND DESCRIPTION OF ACCOUNTS

F I S C A L D I V I S I O N

OFFICE OF FINANCE

This Chart and Description of Accounts prescribes the general ledger accounts and definitions of accounts applicable to the operations of the Fiscal Division. Each account definition is supplemented with descriptions of typical transactions which will be recorded in the account; references are also made in each case to the accounts to which contra entries will be made and to the documentation which will be used in recording the transactions. No deviations will be made from the accounting classifications set forth in this Chart. Any need or requirement for revisions shall be submitted to the Policy and Systems Staff for appropriate action.

2 Aug. 65

Revised
2 March 1964

S E C R E T

GROUP 1

Excluded from automatic
downgrading and
declassification

Revised 2 March 1964

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CHART AND DESCRIPTION OF ACCOUNTS

FISCAL DIVISION

OFFICE OF THE COMPTROLLER

I. Applicability

This Chart and Description of Accounts provides general ledger accounts and definitions of accounts applicable to the operations of the Fiscal Division. Each account definition is supplemented with descriptions of typical transactions which will be recorded in the account; references are also made in each case to the accounts to which contra entries will be made and to the documentation which will be used in recording the transactions. Postings to the general ledger accounts will be from one of the following four registers:

A. Register of Cash Receipts, supported by:

1. Form 1021, Memorandum of Collection,
2. Standard Form 1081 - Revised, Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds,
3. Standard Form 1098, Schedule of Canceled Checks,
4. Standard Form 1166, Voucher and Schedule of Payments (in the case of payroll deductions which are concurrently withdrawn from account 106 and transferred or redeposited in other accounts), or
5. Treasury Form RO-188, Schedule of Uncollectible Checks

B. Register of Cash Disbursements, supported by:

1. Standard Form 1081 - Revised, Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds,
2. Standard Form 1151, Appropriation Transfer Authorization, or
3. Standard Form 1166, Voucher and Schedule of Payments

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C. Register of Journal Vouchers, supported by:

1. Standard Form 1017 G --Revised, Journal Voucher

D. Register of Bills Rendered, supported by:

1. Standard Form 1080 - Revised, Voucher for Transfers Between Appropriations and/or Funds, or
2. Copy of letter requesting payment

No deviations will be made from the accounting classifications set forth in this Chart. Any need or requirement for revisions shall be submitted to the Technical Accounting Staff for appropriate action.

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I. Index of Accounts

A. Asset Accounts

- 101 - Appropriated Funds Available for Withdrawal
- 104 - Treasury Cash on Hand for Disbursing - Imprest Fund Cashiers
- 105 - Disbursing Funds - [REDACTED]
- 106 - Disbursing Funds - All Agency Activities Except [REDACTED]
[REDACTED]
- 107 - Disbursing Funds - Reserve for Contingencies
- 135 - Appropriated Funds Allotted for Confidential Operations
- 136 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - DCI Certification
- 137 - Disbursements to Other U. S. Government Agencies of Appropriated Funds Chargeable to Confidential Funds Allotments - No DCI Certification
- 138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - Awaiting DCI Certification
- 146.3 - Advances to Other U. S. Government Agencies (Appropriation Expended)
- 146.4 - Advances to Other U. S. Government Agencies (Appropriation Unexpended)
- 151 - Reimbursements Receivable - Active Appropriations
- 152.6 - Due from Other U. S. Government Agencies - Overpayments on Billings Paid Prior to Audit
- 152.9 - Accounts Receivable - Other
- 153 - Estimated Receipts for Allotment (By Symbols and Titles)
- 250 - Deferred Debits - Undistributed Charges

Revised
21 December 1964

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I. Index of Accounts

A. Asset Accounts

- 101 - Appropriated Funds Available for Withdrawal
- 104 - Treasury Cash on Hand for Disbursing - Imprest Fund Cashiers
- 105 - Disbursing Funds - [REDACTED]
- 106 - Disbursing Funds - All Agency Activities Except [REDACTED]
- 107 - Disbursing Funds - Reserve for Contingencies
- 135 - Appropriated Funds Allotted for Confidential Operations
- 136 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - DCI Certification
- 137 - Disbursements to Other U. S. Government Agencies of Appropriated Funds Chargeable to Confidential Funds Allotments - No DCI Certification
- 138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - Awaiting DCI Certification
- 144.1 - Advances to Agency Personnel - Regular
- 144.3 - Advances to Agency Personnel - Continuing
- 146.3 - Advances to Other U. S. Government Agencies (Appropriation Expended)
- 146.4 - Advances to Other U. S. Government Agencies (Appropriation Unexpended)
- 151 - Reimbursements Receivable - Active Appropriations
- 152.6 - Due from Other U. S. Government Agencies - Overpayments on Billings Paid Prior to Audit
- 152.9 - Accounts Receivable - Other
- 153 - Estimated Receipts for Allotment (By Symbols and Titles)
- 250 - Deferred Debits - Undistributed Charges

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II. Index of Accounts

A. Asset Accounts

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- 101 - Appropriated Funds Available for Withdrawal
- 104 - Treasury Cash on Hand for Disbursing - Imprest Fund Cashiers
- 105 - Disbursing Funds [REDACTED]
- 106 - Disbursing Funds - All Agency Activities Except [REDACTED]
- 107 - Disbursing Funds - Reserve for Contingencies
- 135 - Appropriated Funds Allotted for Confidential Operations
- 136 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - DCI Certification
- 137 - Disbursements to Other U.S. Government Agencies of Appropriated Funds Chargeable to Confidential Funds Allotments - No DCI Certification
- 138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - Awaiting DCI Certification
- 144 - Advances to Agency Personnel
- 146.3 - Advances to Other U.S. Government Agencies (Appropriation Expended)
- 146.4 - Advances to Other U.S. Government Agencies (Appropriation Unexpended)
- 146.7 - Progress Payment Advances to Contractors
- 152.6 - Due from Other U.S. Government Agencies - Overpayments on Billings Paid Prior to Audit
- 152.9 - Accounts Receivable - Other
- 153 - Estimated Receipts for Allotment (By Symbols and Titles)
- 250 - Deferred Debits - Undistributed Charges

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II. Index of Accounts

A. Asset Accounts

- 101 - Appropriated Funds Available for Withdrawal
- 104 - Treasury Cash on Hand for Disbursing - Imprest Fund Cashiers
- 105 - Disbursing Funds [REDACTED] 25X1A
- 106 - Disbursing Funds - All Agency Activities Except [REDACTED] 25X1A
- 107 - Disbursing Funds - Reserve for Contingencies
- 113 - Disbursing Funds - Deposit Funds (By Classes)
- 114 - Disbursing Funds - Suspense
- 135 - Appropriated Funds Allotted for Confidential Operations
- 136 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - DCI Certification
- 137 - Disbursements to Other U. S. Government Agencies of Appropriated Funds Chargeable to Confidential Funds Allotments - No DCI Certification
- 138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - Awaiting DCI Certification
- 144 - Advances to Agency Personnel
- 146.3 - Advances to Other U. S. Government Agencies (Appropriation Expended)
- 146.4 - Advances to Other U. S. Government Agencies (Appropriation Unexpended)
- 146.7 - Progress Payment Advances to Contractors
- 152.6 - Due from Other U. S. Government Agencies - Overpayments on Billings Paid Prior to Audit
- 152.9 - Accounts Receivable - Other
- 153 - Estimated Receipts for Allotment (By Symbols and Titles)
- 250 - Deferred Debits - Undistributed Charges

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153 - Estimated Receipts for Allotment (By Symbols and Titles)

250 - Deferred Debits - Undistributed Charges

B. Liability Accounts

301 - Due to Confidential Funds - Claims Processed

302 - Due to U. S. Treasury Disbursing Officer - Disbursements
Pending Reimbursement

303.2- Accounts Payable - Unmatched Payments from Vouchered
Fund Allotments for Property Subject to Headquarters
Property Procedures

303.6- Due to Other U. S. Government Agencies - Underpayments
on Billings Paid Prior to Audit

306 - Due to Consolidated Charities - Withholdings for Combined
Federal Campaign

309 - Due to CIA Retirement and Disability System - Disbursing
Funds

310.1- Due to U. S. Civil Service Commission - Retirement
Deductions and Agency Retirement Contributions

310.2- Due to U. S. Treasury - Federal Income Taxes Withheld

310.4- Due to U. S. Civil Service Commission - Federal Group
Life Insurance Withholdings and Agency Contributions

310.6- Due to U. S. Treasury - FICA Taxes Withheld and Accrued

310.9- Due to CIA Retirement and Disability Fund - Participants'
Contributions and Agency Contributions

312.1- Due to GEHA - Federal Health Benefits Withholdings and
Contributions

312.2- Due to U. S. Civil Service Commission - Federal Health
Benefits Withholdings and Contributions

313.2- State Income Taxes Withheld

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B. Liability Accounts

- 301 - Due to Confidential Funds - Travel Claims Processed
- 302 - Due to U. S. Treasury Disbursing Officer - Disbursements Pending Reimbursement
- 303.2 - Accounts Payable - Unmatched Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures
- 303.6 - Due to Other U. S. Government Agencies - Underpayments on Billings Paid Prior to Audit
- 306 - Due to Consolidated Charities - Withholdings for Combined Federal Campaign
- 310.1 - Due to U. S. Civil Service Commission - Retirement Deductions and Agency Retirement Contributions
- 310.2 - Due to U. S. Treasury - Federal Income Taxes Withheld
- 310.4 - Due to U. S. Civil Service Commission - Federal Group Life Insurance Withholdings and Agency Contributions
- 310.6 - Due to U. S. Treasury - FICA Taxes Withheld and Accrued
- 312.1 - Due to GEHA - Federal Health Benefits Withholdings and Contributions
- 312.2 - Due to U. S. Civil Service Commission - Federal Health Benefits Withholdings and Contributions
- 313.2 - State Income Taxes Withheld
- 314 - U. S. Savings Bonds Deductions
- 316 - Accountability to Treasury of Imprest Fund Cashiers
- 318 - Advances from Other U. S. Government Agencies
- 346.3 - Reserve for Advances to Other U. S. Government Agencies (Appropriation Expended)
- 351 - Deferred Credits - Proceeds from Sales of Vehicles
- 352 - Deferred Credits - Proceeds from Sales of Personal Property (Other than Vehicles)

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21 December 1964

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B. Liability Accounts

- 301 - Due to Confidential Funds ~~Division~~ for Advances to Agency Personnel on Vouchered Funds Travel Orders
- 302 - Due to U. S. Treasury Disbursing Officer - Disbursements Pending Reimbursement
- 303.2 - Accounts Payable - Unmatched Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures
- 303.6 - Due to Other U. S. Government Agencies - Underpayments on Billings Paid Prior to Audit 4
- 310.1 - Due to U. S. Civil Service Commission - Retirement Deductions and Agency Retirement Contributions
- 310.2 - Due to U. S. Treasury - Federal Income Taxes Withheld
- 310.4 - Due to U. S. Civil Service Commission - Federal Group Life Insurance Withholdings and Agency Contributions
- 310.6 - Due to U. S. Treasury - FICA Taxes Withheld and Accrued
- 312.1 - Due to GEHA - Federal Health Benefits Withholdings and Contributions
- 312.2 - Due to U. S. Civil Service Commission - Federal Health Benefits Withholdings and Contributions
- 313.2 - State Income Taxes Withheld
- 314 - U. S. Savings Bonds Deductions
- 316 - Accountability to Treasury of Imprest Fund Cashiers
- 318 - Advances from Other U. S. Government Agencies
- 346.3 - Reserve for Advances to Other U. S. Government Agencies (Appropriation Expended)
- 351 - Deferred Credits - Proceeds from Sales of Vehicles
- 352 - Deferred Credits - Proceeds from Sales of Personal Property (Other than Vehicles)

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B. Liability Accounts

- 301 - Due to Finance Division for Advances to Agency Personnel on Vouchered Funds Travel Orders
- 302 - Due to U.S. Treasury Disbursing Officer- Disbursements Pending Reimbursement
- 303.6 - Due to Other U.S. Government Agencies - Underpayments on Billings Paid Prior to Audit
- 310.1 - Due to U.S. Civil Service Commission - Retirement Deductions and Agency Retirement Contributions
- 310.2 - Due to U.S. Treasury - Federal Income Taxes Withheld
- 310.4 - Due to U.S. Civil Service Commission - Federal Group Life Insurance Withholdings and Agency Contributions
- 310.6 - Due to U.S. Treasury - FICA Taxes Withheld and Accrued
- 312.1 - Due to GEHA - Federal Health Benefits Withholdings and Contributions
- 312.2 - Due to U.S. Civil Service Commission - Federal Health Benefits Withholdings and Contributions
- 313.2 - State Income Taxes Withheld
- 314 - U.S. Savings Bonds Deductions
- 316 - Accountability to Treasury of Imprest Fund Cashiers
- 318 - Advances from Other U.S. Government Agencies
- 346.3 - Reserve for Advances to Other U.S. Government Agencies (Appropriation Expended)
- 351 - Deferred Credits - Proceeds from Sales of Vehicles
- 352 - Deferred Credits - Proceeds from Sales of Personal Property (Other than vehicles)
- 359 - Deferred Credits - Miscellaneous Collections Held In Suspense

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359 - Deferred Credits - Miscellaneous Collections Held
In Suspense

365 - Accrued Liabilities

C. Capital Account

450 - Invested and Donated Capital

D. Budgetary Accounts

500 - Appropriations Not Available for Allotment (Reserve
for Contingencies)

501 - Reserve for Contingencies - Adjustments Awaiting
Budget Bureau Approval

505 - Appropriations Available for Allotment (By Symbols
and Titles)

510 - Unobligated Allotments

514 - Unobligated Appropriations Transferred to Reserve

520 - Unliquidated Obligations

530 - Expended Appropriations

531 - Reimbursements to Appropriations

533 - Appropriations Transferred from Other U. S.
Government Agencies

535 - Expenditures from Vouchered Fund Allotments for Property
Not Subject to Headquarters Property Procedures

536 - Clearing Account - Matched Payments from Vouchered
Fund Allotments for Property Subject to Headquarters
Property Procedures

E. Cost Report Accounts

601 - Direct Allotment Costs

605 - Accrued Costs

608 - Miscellaneous Costs

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365 - Accrued Liabilities

C. Capital Account

450 - Invested and Donated Capital

D. Budgetary Accounts

500 - Appropriations Not Available for Allotment (Reserve for Contingencies)

501 - Reserve for Contingencies - Adjustments Awaiting Budget Bureau Approval

505 - Appropriations Available for Allotment (By Symbols and Titles).

510 - Unobligated Allotments

514 - Unobligated Appropriations Transferred to Reserve

520 - Unliquidated Obligations

530 - Expended Appropriations

531 - Reimbursements to Appropriations

533 - Appropriations Transferred from Other U.S. Government Agencies

534 - Appropriations Not Available for Allotment (Pending Return to Other U.S. Government Agencies)

535 - Expenditures from Overt Allotments for Property

E. Cost Accounts

Cost Report Accounts

601 - Direct Allotment Costs

605 - Accrued Costs

608 - Miscellaneous Costs

Other Cost and Income Accounts

627 - Funds Returned to U.S. Treasury

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365 - Accrued Liabilities

C. Capital Account

450 - Invested and Donated Capital

D. Budgetary Accounts

500 - Appropriations Not Available for Allotment (Reserve for Contingencies)

501 - Reserve for Contingencies - Adjustments Awaiting Budget Bureau Approval

503 - Appropriations Unavailable for Allotment - Billings to Other Government Agencies for Advances

505 - Appropriations Available for Allotment (By Symbols and Titles)

510 - Unobligated Allotments

514 - Unobligated Appropriations Transferred to Reserve

520 - Unliquidated Obligations

530 - Expended Appropriations

531 - Reimbursements to Appropriations

533 - Appropriations Transferred from Other U. S. Government Agencies

534 - Appropriations Not Available for Allotment (Pending Return to Other U. S. Government Agencies)

535 - Expenditures from Overt Allotments for Property

E. Cost Accounts

Cost Report Accounts

601 - Direct Allotment Costs

605 - Accrued Costs

608 - Miscellaneous Costs

Other Cost and Income Accounts

627 - Funds Returned to U. S. Treasury

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- 535 - Expenditures from Vouchered Fund Allotments for Property Not Subject to Headquarters Property Procedures
- 536 - Clearing Account - Matched Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures

E. Cost Report Accounts

- 601 - Direct Allotment Costs
- 605 - Accrued Costs
- 608 - Miscellaneous Costs

F. Other Cost and Income Accounts

- 627 - Funds Returned to U. S. Treasury
- 650.1- Current Income - Miscellaneous Receipts
- 650.5- Current Income - Reimbursements
- 661 - Inventory Acquisition Cost Differences (Credit)

G. Retirement Accounts

- 710 - Reciprocal Account - Civil Service Commission
- 711 - Retirement Deductions - Prior Periods
- 713 - Retirement Deductions - Current Calendar Year

H. Memorandum Accounts

- 755 - Payments to be Reported to IRS on Form 1099
- 799 - Memorandum Accounts Control

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2 August 1965

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1 April 1964*

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F. Other Cost and Income Accounts

- 627 - Funds Returned to U. S. Treasury
- 650.1 - Current Income - Miscellaneous Receipts
- 650.5 - Current Income - Reimbursements
- 661 - Inventory Acquisition Cost Differences (Credit)

G. Retirement Accounts

- 710 - Reciprocal Account - Civil Service Commission
- 711 - Retirement Deductions - Prior Periods
- 713 - Retirement Deductions - Current Calendar Year

H. Memorandum Accounts

- 755 - Payments to be Reported to IRS on Form 1099
- 799 - Memorandum Accounts Control

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650.1 - Current Income - Miscellaneous Receipts

650.5 - Current Income - Reimbursements

Retirement Accounts

710 - Reciprocal Account - Civil Service Commission

711 - Retirement Deductions - Prior Periods

713 - Retirement Deductions - Current Calendar Year

Revised:
1 February 1962

Revised
2 MAR 1964

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III. Description of Accounts

A. Asset Accounts

101 - Appropriated Funds Available for Withdrawal

101

These debit balance (asset) accounts represent the amount under each appropriation which is available for withdrawal by CIA. Separate decimal accounts will be maintained for each fiscal year appropriation.

Debit these accounts with:

(a) Total appropriations authorized for CIA (contra to accounts 500 or 505).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by memorandum received from the Comptroller.

Credit these accounts with:

(a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury (contra to accounts 106 or 107).

Documentation: Memorandum of Collection (Form 1021).

1 July 1957

Revised
2 MAR 1964

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104 - Treasury Cash on Hand for Disbursing-Imprest Fund Cashiers

This debit balance account represents the outstanding balance of advances made by the Department of the Treasury to Imprest Fund Cashiers to cover imprest fund disbursements. Subsidiary accounts shall be kept to show the status of advances outstanding for each Imprest Fund Cashier. The combined balances of these subsidiary accounts shall be reconciled at the end of each month with the balance in this account.

Debit this account with:

(a) Amount of initial advance and subsequent increases in the amounts advanced (contra to account 316).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by letter from Chief Disbursing Officer approving request for advance of funds to Imprest Fund Cashier.

Credit this account with:

(a) Amounts of advances decreased or closed out (contra to account 316).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by letter from Chief Disbursing Officer stating that the Imprest Fund has been decreased or closed out as requested by the Agency.

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Documentation: Memorandum of
Collection (Form 1021).

(e) Amounts of collections representing (1) proceeds for sale of vehicles or personal property where a replacement is anticipated but no obligation therefor has been incurred, (2) collections for personal telephone calls and telegrams including excise taxes that cannot be properly applied at the time of receipt, and (3) unidentified collections or other collections that cannot be properly applied at the time of receipt (contra to accounts 351, 352, or 359).

Documentation: Memorandum of
Collection (Form 1021).

*(f) Amounts of checks scheduled to the Disbursing Officer for cancellation (contra to account 144.1, 144.3, 535, 601, or other applicable account).

Documentation: Schedule of
Cancelled Checks (SF 1098 -
Revised).

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*Documentation: Memorandum of Collection (Form 1021).

*(e) Amounts of collections representing (1) proceeds for sale of vehicles or personal property where a replacement is anticipated but no obligation therefor has been incurred, (2) collections for personal telephone calls and telegrams including excise taxes that cannot be properly applied at the time of receipt, and (3) unidentified collections or other collections that cannot be properly applied at the time of receipt (contra to accounts 351, 352, or 359).

Documentation: Memorandum of Collection (Form 1021).

(f) Amounts of reserved disbursing funds released by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 500 and credit account 501 or 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

(g) Amounts of checks scheduled to the disbursing officer for cancellation (contra to account 136, 137, 138, 144, 146.3, 146.4, 535, or 601).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised)

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Documentation: Journal Voucher (SF 1017 G-Revised).

(e) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 505).

Documentation: Appropriation Transfer Authorization (SF 1151).

(f) Amounts reimbursed to the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 302).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

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Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(e) Amounts of unapplied proceeds from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 114 with concurrent entries to debit account 351 or 352 and credit account 650.5 and debit account 531 and credit account 505).

Documentation: Schedule of Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(f) Amounts of reserved disbursing funds released by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 500 and credit account 501 or 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

(g) Amounts of checks scheduled to the disbursing officer for cancellation (contra to account 136, 137, 138, 144, 146.3, 146.4, 535, or 601).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Issued:
1 February 1962

Documentation: Journal Voucher (SF 1017 G - Revised).

(e) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 505).

Documentation: Appropriation Transfer Authorization (SF 1151).

(f) Amounts reimbursed to the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 302).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

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*(d) Amounts of collections representing (1) proceeds for sale of vehicles or personal property where a replacement is anticipated but no obligation therefor has been incurred, (2) collections for personal telephone calls and telegrams including excise taxes that cannot be properly applied at the time of receipt, and (3) unidentified collections or other collections that cannot be properly applied at the time of receipt (contra to accounts 351, 352, or 359).

Documentation: Memorandum of Collection (Form 1021).

*(e) Amounts of checks scheduled to the Disbursing Officer for cancellation (contra to account 535, 601, or other applicable account).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

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106 - Disbursing Funds (By Symbols and Titles)

These debit balance (asset) accounts represent the amount under each appropriation or fund which is available for disbursement by the Chief Disbursing Officer, except such funds as are reserved pending release by the Bureau of the Budget (see account 107). Separate decimal accounts will be maintained under each title by fiscal years. Also, a separate no-year "X" account will be maintained for "No Year" appropriations. In addition, a separate "M" account will be maintained for appropriated funds held for the payment of obligations applicable to appropriations which have been unavailable for obligation for two or more fiscal years. Funds advanced to the Agency by other U. S. Government agencies will be maintained in a separate account identified with a "G" suffix. The balances in these accounts shall be reconciled monthly with those reported by the Department of the Treasury. A separate "Q" account will be maintained for funds advanced to the Agency by other U. S. Government agencies which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

- (a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which are available for disbursement (contra to account 101).
- (b) Amounts of advances received from other U. S. Government agencies (contra to account 318 with a concurrent entry to debit account 533 and credit account 505; if previously estimated reverse original entry with a debit to account 505 and credit to account 153).
- (c) Amounts of advances to other Government agencies returned by such agencies (contra to account 152.9 if previously billed, otherwise to account 146.3 or 146.4).
- (d) Amounts of collections from Agency personnel for repayment of travel advances from vouchered funds (contra to account 144).

Credit this account with:

- (a) Amounts of DCI vouchers processed against the appropriation to reimburse Agent Cashiers in the Finance Division (contra to account 136).
- (b) Amounts of vouchers not requiring DCI certification scheduled by the Fiscal Division to be charged to confidential funds allotments (contra to account 137).

Documentation for (a) and (b):
Voucher and Schedule of Payments (SF 1166).

- (c) Amounts of disbursements of appropriated funds which will be accounted for by DCI certification after the disbursements are made (contra to account 138).

Documentation: Finance initiated Voucher and Schedule of Payments (SF 1166).

Revised
10 March 1961

Revised by Rev. 7-10 March 1961

Approved For Release 2002/10/31 : CIA-RDP78-05244A000200090001-6

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106 - Disbursing Funds (By Symbols and Titles)

These debit balance (asset) accounts represent the amount under each appropriation or fund which is available for disbursement by the Chief Disbursing Officer, except such funds as are reserved pending release by the Bureau of the Budget (see account 107). Separate decimal accounts will be maintained under each title by fiscal years. Also, a separate no-year "X" account will be maintained for "No Year" appropriations. In addition, a separate "M" account will be maintained for appropriated funds held for the payment of obligations applicable to appropriations which have been unavailable for obligation for two or more fiscal years. Funds advanced to the Agency by other U. S. Government agencies will be maintained in a separate account identified with a "G" suffix. The balances in these accounts shall be reconciled monthly with those reported by the Department of the Treasury.

Debit this account with:

- (a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which are available for disbursement (contra to account 101).
- (b) Amounts of advances received from other U. S. Government agencies (contra to account 318 with a concurrent entry to debit account 533 and credit account 505; if previously estimated reverse original entry with a debit to account 505 and credit to account 153).
- (c) Amounts of advances to other Government agencies returned by such agencies (contra to account 152.9 if previously billed, otherwise to account 146.3 or 146.4).
- (d) Amounts of collections from Agency personnel for repayment of travel advances from vouchered funds (contra to account 144).

Credit this account with:

- (a) Amounts of DCI vouchers processed against the appropriation to reimburse Agent Cashiers in the Finance Division (contra to account 136).
- (b) Amounts of vouchers not requiring DCI certification scheduled by the Fiscal Division to be charged to confidential funds allotments (contra to account 137).

Documentation for (a) and (b):
Voucher and Schedule of Payments (SF 1166).

- (c) Amounts of disbursements of appropriated funds which will be accounted for by DCI certification after the disbursements are made (contra to account 138).

Documentation: Finance initiated
Voucher and Schedule of Payments (SF 1166).

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1 July 1960

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Approved For Release 2002/10/31 : CIA-RDP78-05244A000200090001-6

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*(d) Amounts of collections received in vouchered funds accounts which will be credited in the confidential fund accounts as reverse expenditures of charges against confidential funds allotments or as repayments of disbursements for which no expenditure was recorded (contra to account 152.9 if previously billed or to account 136 or 137 if not previously billed).

*(e) Amounts received from the confidential fund accounts representing (1) payroll withholdings from confidential fund payrolls for income taxes and social security taxes and (2) Agency contributions of social security taxes (contra to applicable withholding account).

Documentation for (a) through (e):
Memorandum of Collection (Form 1021).

*(f) Amounts of collections of refunds to appropriations (contra to account 152.9 if previously billed, to account 303.2, 535, or 601 if not previously billed).

Documentation: Memorandum of Collection (Form 1021) or Voucher and Schedule of Payments (SF 1166).

*(g) Amounts of collections which are lawfully available to reimburse active appropriations (contra to account 151 if previously billed; to account 650.5 if not previously billed with a concurrent entry to debit account 531 and credit account 505; if previously estimated, reverse original entry with a debit to account 505 and credit to account 153).

(e) Amounts of vouchered or unvouchered advances to other Governmental agencies scheduled to the Disbursing Officer for payment (contra to account 137, 146.4, or 601, with concurrent entry in the case of debit to account 601 to debit account 146.3 and credit account 346.3).

Documentation: Voucher and Schedule of Payments (SF 1166).

(f) Amounts of uncollectible checks returned by the Department of the Treasury, other than Miscellaneous Receipts (contra to account 152.9).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

(g) Amounts of other vouchers and claims scheduled for payment to the Disbursing Officer (contra to accounts 250, 303.2, 535, 601, or applicable withholding account).

Documentation: Voucher and Schedule of Payments (SF 1166).

(h) Amounts of disbursing funds on hand which are placed into a reserve status pending subsequent release by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 501 or 505 and credit account 500).

Documentation: Vouchered Funds Posting Voucher (Form 2094).

(i) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 505).

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(e) Amounts of collections received by the Fiscal Division which will be credited by the Confidential Funds Division as reverse expenditures of charges against confidential funds allotments or as repayments of disbursements for which no expenditure was recorded (contra to account 152.9 if previously billed or to account 136 or 137 if not previously billed).

(f) Amounts received from the Confidential Funds Division representing (1) payroll withholdings from confidential funds payrolls for income taxes and social security taxes and (2) Agency contributions of social security taxes (contra to applicable withholding account).

Documentation for (a) through (f):
Memorandum of Collection (Form 1021).

*(g) Amounts of collections of re-funds to appropriations (contra to account 152.9 if previously billed, to account 303.2, 535, or 601 if not previously billed).

Documentation: Memorandum of Collection (Form 1021) or Voucher and Schedule of Payments (SF 1166).

*(h) Amounts of collections which are lawfully available to reimburse active appropriations (contra to account 151 if previously billed; to account 650.5 if not previously billed with a concurrent entry to debit account 531 and credit account 505; if previously estimated, reverse original entry with a debit to account 505 and credit to account 153).

*(e) Amounts of vouchered or un-vouchered advances to other Governmental agencies scheduled to the Disbursing Officer for payment (contra to account 137, 146.4, or 601, with concurrent entry in the case of debit to account 601 to debit account 146.3 and credit account 346.3).

Documentation: Voucher and Schedule of Payments (SF 1166).

(f) Amounts of uncollectible checks returned by the Department of the Treasury, other than Miscellaneous Receipts (contra to account 152.9).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

*(g) Amounts of other vouchers and claims scheduled for payment to the Disbursing Officer (contra to accounts 250, 303.2, 535, 601, or applicable withholding account).

Documentation: Voucher and Schedule of Payments (SF 1166).

(h) Amounts of disbursing funds on hand which are placed into a reserve status pending subsequent release by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 501 or 505 and credit account 500).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

(i) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 505).

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(d) Amounts of collections from Agency personnel for repayment of travel advances from vouchered funds (contra to account 144).

Documentation: Finance initiated Voucher and Schedule of Payments (SF 1166).

(e) Amounts of collections received by the Fiscal Division which will be credited by the Finance Division as reverse expenditures of charges against confidential funds allotments or as repayments of disbursements for which no expenditure was recorded (contra to account 152.9 if previously billed or to account 136 or 137 if not previously billed).

(d) Amounts of travel advances to employees scheduled to the disbursing officer for payment (contra to account 144).

Documentation: Voucher and Schedule of Payments (SF 1166).

*(f) Amounts received from the Finance Division representing (1) payroll withholdings from confidential funds payrolls for income taxes and social security taxes and (2) Agency contributions of social security taxes (contra to applicable withholding account).

(e) Amounts of vouchered or unvouchered advances to other Governmental agencies scheduled to the disbursing officer for payment (contra to account 137, 146.3, or 146.4).

*Documentation: Voucher and Schedule of Payments (SF 1166).

Documentation for debits (a) through (f): Memorandum of Collection (Form 1021).

(f) Amounts of uncollectible checks returned by the Department of the Treasury, other than Miscellaneous Receipts (contra to account 152.9).

(g) Amounts of collections of refunds to appropriations (contra to account 152.9 if previously billed, to account 146.3, 535, or 601, if not previously billed).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

* Documentation: Memorandum of Collection (Form 1021) or Voucher and Schedule of Payments (SF 1166).

(g) Amounts of disbursements made to contractors as progress payments (contra to account 146.7).

Documentation: Voucher and Schedule of Payments (SF 1166).

Revised
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(d) Amounts of collections from Agency personnel for repayment of travel advances from vouchered funds (contra to account 144).

Documentation: Finance initiated Voucher and Schedule of Payments (SF 1166).

(e) Amounts of collections received by the Fiscal Division which will be credited by the Finance Division as reverse expenditures of charges against confidential funds allotments or as repayments of disbursements for which no expenditure was recorded (contra to account 152.9 if previously billed or to account 136 or 137 if not previously billed).

(d) Amounts of travel advances to employees scheduled to the disbursing officer for payment (contra to account 144).

Documentation: Voucher and Schedule of Payments (SF 1166).

(f) Amounts received from the Finance Division representing (1) payroll withholdings from confidential funds payrolls for income taxes and social security taxes and (2) Agency contributions of social security taxes (contra to account 310.2, 310.6, 310.7, 313.2, or 313.7).

(e) Amounts of vouchered or unvouchered advances to other Governmental agencies scheduled to the disbursing officer for payment (contra to account 137, 146.3, or 146.4).

Documentation: Voucher and Schedule of Payments (SF 1166) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Documentation for debits (a) through (f): Memorandum of Collection (Form 1021).

(f) Amounts of uncollectible checks returned by the Department of the Treasury, other than Miscellaneous Receipts (contra to account 152.9).

(g) Amounts of collections of refunds to appropriations (contra to account 152.9 if previously billed, to account 146.3, 535, or 601, if not previously billed).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

Documentation: Memorandum of Collection (Form 1021) or Schedule of Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(g) Amounts of other vouchers and claims scheduled for payment to the disbursing officer (contra to accounts 250, 310.2, 310.6, 310.7, 313.2, 313.7, 535, or 601).

Revised:
1 February 1962

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Documentation: Memorandum of Collection (Form 1021) or Vouchered Funds Posting Voucher (Form 2094).

- *(h) Amounts of collections representing (1) proceeds from sale of vehicles or personal property (including amounts received from confidential fund accounts) where a replacement is anticipated but no obligation therefor has been incurred, (2) collections for personal telephone calls and telegrams including excise taxes that cannot be properly applied at the time of receipt, and (3) unidentified collections or other collections that cannot be properly applied at the time of receipt (contra to accounts 351, 352, or 359).

Documentation: Memorandum of Collection (Form 1021).

- *(i) Amounts of reserved disbursing funds released by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 500 and credit account 501 or 505).

Documentation: Vouchered Funds Posting Voucher (Form 2094).

- *(j) Amounts of checks scheduled to the Disbursing Officer for cancellation (contra to account 136, 137, 138, 146.4, 303.2, 535, 601, or other applicable account).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Documentation: Appropriation Transfer Authorization (SF 1151).

- (j) Amounts reimbursed to the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 302).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

- (k) Amounts of schedules covering application of collections for savings bonds (contra to account 314).

Documentation: Voucher and Schedule of Payments (SF 1166).

- (l) Amounts of unapplied proceeds from sales of vehicles and personal property and unapplied miscellaneous collections which are transferred into the Treasury as Miscellaneous Receipts (contra to account 627 with concurrent entry to debit account 351, 352, or 359 and credit account 650.1).

Documentation: Voucher and Schedule of Payments (SF 1166).

- (m) Amounts of schedules covering refunds of miscellaneous collections held in suspense (contra to account 359).

Documentation: Voucher and Schedule of Payments (SF 1166).

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21 December 1964

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*Documentation: Memorandum of Collection (Form 1021) or Vouchered Funds Posting Voucher (Form 2094).

(1) Amounts of collections representing (1) proceeds from sale of vehicles or personal property (including amounts received from Confidential Funds Division) where a replacement is anticipated but no obligation therefor has been incurred, (2) collections for personal telephone calls and telegrams including excise taxes that cannot be properly applied at the time of receipt, and (3) unidentified collections or other collections that cannot be properly applied at the time of receipt (contra to accounts 351, 352, or 359).

Documentation: Memorandum of Collection (Form 1021).

(j) Amounts of reserved disbursing funds released by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 500 and credit account 501 or 505).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

*(k) Amounts of checks scheduled to the Disbursing Officer for cancellation (contra to account 136, 137, 138, 144.1, 144.3, 146.4, 303.2, 535, 601, or other applicable account).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Documentation: Appropriation Transfer Authorization (SF 1151).

(j) Amounts reimbursed to the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 302).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

(k) Amounts of schedules covering application of collections for savings bonds (contra to account 314).

Documentation: Voucher and Schedule of Payments (SF 1166).

(l) Amounts of unapplied proceeds from sales of vehicles and personal property and unapplied miscellaneous collections which are transferred into the Treasury as Miscellaneous Receipts (contra to account 627 with concurrent entry to debit account 351, 352, or 359 and credit account 650.1).

Documentation: Voucher and Schedule of Payments (SF 1166).

(m) Amounts of schedules covering refunds of miscellaneous collections held in suspense (contra to account 359).

Documentation: Voucher and Schedule of Payments (SF 1166).

Revised
2 March 1964

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(h) Amounts of collections which are lawfully available to reimburse appropriations (contra to account 152.9 if previously billed; to account 650.5 if not previously billed with a concurrent entry to debit account 531 and credit account 505; if previously estimated reverse original entry with a debit to account 505 and credit to account 153).

*Documentation: Memorandum of Collection (Form 1021) or Journal Voucher (SF 1017 -G Revised.)

*(i) Amounts of collections representing (1) proceeds from sale of vehicles or personal property (including amounts received from Finance Division) where a replacement is anticipated but no obligation therefor has been incurred, (2) collections for personal telephone calls and telegrams including excise taxes that cannot be properly applied at the time of receipt, and (3) unidentified collections or other collections that cannot be properly applied at the time of receipt (contra to accounts 351, 352, or 359).

Documentation: Memorandum of Collection (Form 1021).

(j) Amounts of reserved disbursing funds released by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 500 and credit account 501 or 505).

*(h) Amounts of other vouchers and claims scheduled for payment to the disbursing officer (contra to accounts 250, 535, 601, or applicable withholding account).

Documentation: Voucher and Schedule of Payments (SF 1166).

(i) Amounts of disbursing funds on hand which are placed into a reserve status pending subsequent release by the Bureau of Budget (contra to account 107 with a concurrent entry to debit account 501 or 505 and credit account 500).

Documentation: Journal Voucher (SF 1017 G - Revised).

(j) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 505).

Documentation: Appropriation Transfer Authorization (SF 1151).

(k) Amounts reimbursed to the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 302).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

Revised
7 June 1963

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(h) Amounts of collections which are lawfully available to reimburse appropriations (contra to account 152.9 if previously billed; to account 650.5 if not previously billed with a concurrent entry to debit account 531 and credit account 505; if previously estimated reverse original entry with a debit to account 505 and credit to account 153).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(i) Amounts of unapplied proceeds from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 114 with concurrent entries to debit account 351 or 352 and credit account 650.5 and debit account 531 and credit account 505).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(j) Amounts equal to savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to account 113 with a concurrent entry to debit account 314 and credit account 152.9).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Revised:
1 February 1962

Documentation: Voucher and Schedule of Payments (SF 1166).

(h) Amounts of disbursing funds on hand which are placed into a reserve status pending subsequent release by the Bureau of Budget (contra to account 107 with a concurrent entry to debit account 501 or 505 and credit account 500).

Documentation: Journal Voucher (SF 1017 G - Revised).

(i) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 505).

Documentation: Appropriation Transfer Authorization (SF 1151).

(j) Amounts reimbursed to the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 302).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

(k) Amounts of disbursements made to contractors as progress payments (contra to account 146.7).

Documentation: Voucher and Schedule of Payments (SF 1166).

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(h) Amounts of collections which are lawfully available to reimburse appropriations (contra to account 152.9 if previously billed; to account 650.5 if not previously billed with a concurrent entry to debit account 531 and credit account 505; if previously estimated reverse original entry with a debit to account 505 and credit to account 153).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(i) Amounts of unapplied proceeds from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 113 with concurrent entries to debit account 351 or 352 and credit account 650.5 and debit account 531 and credit account 505).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(j) Amounts equal to savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to account 113 with a concurrent entry to debit account 314 and credit account 152.9).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(h) Amounts of disbursing funds on hand which are placed into a reserve status pending subsequent release by the Bureau of Budget (contra to account 107 with a concurrent entry to debit account 501 or 505 and credit account 500).

Documentation: Journal Voucher (SF 1017/G - Revised).

(i) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 505).

Documentation: Appropriation Transfer Authorization (SF 1151).

(j) Amounts reimbursed to the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 302).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

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29 April 1960

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(1) Amounts received from the Confidential Funds Division representing Retirement and Federal Group Life Insurance Withholdings and Agency contributions for confidential funds payrolls for payment to the Civil Service Commission (contra to account 310.1 or 310.4, as appropriate).

Documentation: Memorandum of Collection (Form 1021).

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21 Dec 64*

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2 March 1964

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Documentation: Journal Voucher
(SF 1017 G - Revised).

(k) Amounts of checks scheduled to the disbursing officer for cancellation (contra to account 136, 137, 138, 144, 146.3, 146.4, 535, or 601).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(1) Amounts received from the Finance Division representing Retirement and Federal Group Life Insurance Withholdings and Agency contributions for confidential funds payrolls for payment to the Service Commission (contra to account 310.1 or 310.4, as appropriate).

Documentation: Memorandum of Collection (Form 1021).

*(l) Amounts of schedules covering application of collections for savings bonds (contra to account 314).

Documentation: Voucher and Schedule of Payments (SF 1166).

*(m) Amounts of unapplied proceeds from sales of vehicles and personal property and unapplied miscellaneous collections which are transferred into the Treasury as Miscellaneous Receipts (contra to account 627 with concurrent entry to debit account 351, 352, or 359 and credit account 650.1).

Documentation: Voucher and Schedule of Payments (SF-1166).

*(n) Amounts of schedules covering refunds of miscellaneous collections held in suspense (contra to account 359).

Documentation: Voucher and Schedule of Payments (SF 1166).

Revised
7 June 1963

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Revised
2 MAR 1964

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*(k) Amounts received from the confidential fund accounts representing Retirement and Federal Group Life Insurance Withholdings and Agency contributions for confidential funds payrolls for payment to the Civil Service Commission (contra to account 310.1 or 310.4, as appropriate).

Documentation: Memorandum of Collection (Form 1021).

Revised
21 December 1964

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(k) Amounts representing (1) recovery of retirement deductions and Federal Employee's Group Life Insurance contributions in offset against receivables established for refund of compensation paid employees (contra to account 152.9) and (2) related Agency contribution for retirement contributions and group life insurance (contra to account 601).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(l) Amounts of reserved disbursing funds released by the Bureau of the Budget (contra to account 107 with a concurrent entry to debit account 500 and credit account 501 or 507).

Documentation: Journal Voucher (SF 1017 G - Revised).

(m) Amounts of checks scheduled to the disbursing officer for cancellation (contra to account 136, 137, 138, 144, 146.3, 146.4, 535, or 601).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(n) Amounts received from the Finance Division representing Retirement and Federal Group Life Insurance Withholdings and Agency contributions for confidential funds payrolls for payment to the Civil Service Commission (contra to account 310.1 or 310.4, as appropriate).

(o) Amounts equal to savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to account 113 with a concurrent entry to credit account 314 and debit account 152.9).

Documentation: Voucher and Schedule of Withdrawals and Credits (SF 1081 - Revised).

Revised:

1 February 1962

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107 - Disbursing Funds - Reserve for Contingencies

This debit balance (asset) account represents the balance of disbursing funds under Agency control which is reserved for contingencies pending release by the Bureau of the Budget.

Debit this account with:

(a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which cannot be disbursed until released by the Bureau of the Budget (contra to account 101).

Documentation: Memorandum of Collection (Form 1021).

(b) Amount of disbursing funds on hand which are placed into a reserved status pending subsequent release by the Bureau of the Budget (contra to account 106 with a concurrent entry to debit account 501 or 505 and credit account 500).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

Credit this account with:

(a) Funds released by the Bureau of the Budget (contra to account 106 with a concurrent entry to debit account 500 and credit account 501 or 505).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

Revised
2 March 1964

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107 - Disbursing Funds - Reserve for Contingencies

This debit balance (asset) account represents the balance of disbursing funds under Agency control which is reserved for contingencies pending release by the Bureau of the Budget.

Debit this account with:

(a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which cannot be disbursed until released by the Bureau of the Budget (contra to account 101).

Documentation: Memorandum of Collection (Form 1021).

(b) Amount of disbursing funds on hand which are placed into a reserved status pending subsequent release by the Bureau of the Budget (contra to account 106 with a concurrent entry to debit account 501 or 505 and credit account 500).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Funds released by the Bureau of the Budget (contra to account 106 with a concurrent entry to debit account 500 and credit account 501 or 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

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30 June 1958
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Revised
2 MAR 1964

107 - Disbursing Funds - Reserve for Contingencies

This debit balance (asset) account represents the balance of disbursing funds under Agency control which is reserved for contingencies pending release by the Bureau of the Budget.

Debit this account with:

(a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which cannot be disbursed until released by the Bureau of the Budget (contra to account 101).

Documentation: Memorandum of Collection (Form 1021).

(b) Amount of disbursing funds on hand which are placed into a reserved status pending subsequent release by the Bureau of the Budget (contra to account 106 with a concurrent entry to debit account 501 or 505 and credit account 500).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Funds released by the Bureau of the Budget (contra to account 106 with a concurrent entry to debit account 500 and credit account 501 or 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

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Revised
30 June 1958

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113 - Disbursing Funds - U.S. Savings Bond Deductions

This debit balance (asset) account represents deposit fund collections under Agency control representing amounts withheld from the compensation of employees for the purchase of savings bonds. The balance of this account will be reconciled monthly with the balances in General Ledger Account 314.

Debit this account with:

(a) Amounts withheld from the compensation of employees for the purchase of savings bonds (contra to account 314) with concurrent entries debiting account 601 and crediting account 106.

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of checks scheduled to the disbursing officer for cancellation (contra to account 314).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Credit this account with:

(a) Amounts of vouchers scheduled to disbursing officer for payment, and amounts of schedules covering application of collections for savings bonds (contra to account 314).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts equal to savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to account 106 with a concurrent entry to debit account 314 and credit account 152.9).

Documentation: Voucher and Schedule of Withdrawals and Credits (SF 1081 - Revised).

Revised:
1 February 1962

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114 - Disbursing Funds - Suspense

This debit balance (asset) account represents suspense collections under Agency control, excluding amounts withheld from the compensation of employees for the purchase of savings bonds. The balance of this account will be reconciled monthly with the balances in General Ledger Accounts 351, 352, and 359.

Debit this account with:

(a) Amounts of deposit fund collections to be deposited to the credit of the Agency representing (1) collections for sale of vehicles or personal property (including amounts received from Finance Division) where replacement is anticipated but no obligation therefor has been incurred, (2) collections for personal telephone calls and telegrams, including excise taxes, (3) other collections that cannot be properly applied at the time of receipt, and (4) unidentified collections (contra to account 351, 352, or 359).

Documentation: Memorandum of Collection (Form 1021).

(b) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 351, 352 or 359, as appropriate).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Credit this account with:

(a) Amounts of vouchers scheduled to disbursing officer for payment, and amounts of schedules covering application of collections other than collections for bonds or sale of personal property and vehicles (contra to account 359).

Documentation: Voucher and Schedule of Payments (SF 1166) or Schedule or Voucher and Schedules of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(b) Amounts of unapplied proceeds from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 105 or 106 with concurrent entries to (1) debit account 351 or 352 and credit account 650.5 and (2) debit account 531 and credit account 505).

(c) Amounts of unapplied proceeds from sales of vehicles and personal property which are transferred into the Treasury as Miscellaneous Receipts (contra to account 627 with concurrent entry to debit account 351 or 352 and credit account 650.1).

Documentation for credits (b) and (c): Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

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144

144 - Advances to Agency Personnel

This debit balance (asset) account represents the total of outstanding travel advances issued to Agency personnel from vouchered funds. The balance of this account shall be supported by subsidiary records maintained on Application and Account for Advance of Funds (SF 1038) showing the amount of advances to each individual. The balance in this account should be reconciled monthly with the balances reflected on the above mentioned subsidiary records.

Debit this account with:

(a) Amounts of travel advances to Agency personnel scheduled to the disbursing officer for payment (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of confidential funds advanced to Agency personnel on the basis of vouchered funds travel orders upon receipt of notice from the Finance Division that such advances have been made (contra to account 301).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by notice from Finance Division.

(c) Value of transportation tickets to be paid for from confidential funds which have been furnished Agency personnel on vouchered funds travel orders upon receipt of notice thereof from the Central Processing Branch. (contra to account 301)

Documentation: Journal Voucher (SF 1017 G - Revised) supported by notice from Central Processing Branch.

Credit this account with:

(a) Amounts of travel advances to Agency personnel accounted for by repayments or by travel vouchers submitted (contra to account 106 or 601).

Documentation: Memorandum of Collection (Form 1021) or Voucher and Schedule of Payments (SF 1166).

(b) Amounts of checks pertaining to advances to Agency personnel that are scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised
1 July 1959

- 32 (to 33) -

Revised
2 MAR 1964

SECRET

144.1 and 144.3

144.1 - Advances to Agency Personnel - Regular

144.3 - Advances to Agency Personnel - Continuing

* These debit balance (asset) accounts represent the total of outstanding travel advances made to Agency personnel from vouchered funds on the basis of (1) travel orders issued for specific trips and (2) blanket travel orders, respectively. A subsidiary account will be maintained for charges relating to each individual in each account. The balance in each account shall be reconciled monthly with the balances reflected in the related subsidiary accounts.

Debit these accounts with:

*(a) Amounts of travel advances to Agency personnel scheduled to the Disbursing Officer for payment (contra to account 105 or 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

*(b) Amounts of confidential funds advanced to Agency personnel on the basis of vouchered funds travel orders upon receipt of notice from the Confidential Funds Division that such advances have been made (contra to account 301).

*Documentation: Vouchered Funds Posting Voucher (Form 2094), supported by notice from Confidential Funds Division.

(c) Value of transportation tickets to be paid for from confidential funds which have been furnished Agency personnel on vouchered funds travel orders upon receipt of notice thereof from the Central Processing Branch (contra to account 301).

*Documentation: Vouchered Funds Posting Voucher (Form 2094), supported by notice from Central Processing Branch.

Credit these accounts with:

*(a) Amounts of travel advances to Agency personnel accounted for by repayments or by travel vouchers submitted (contra to account 105, 106, or 601).

Documentation: Memorandum of Collection (Form 1021) or Voucher and Schedule of Payments (SF 1166).

*(b) Amounts of checks pertaining to advances to Agency personnel that are scheduled to the Disbursing Officer for cancellation (contra to account 105 or 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

SECRET

146.3

146.3 - Advances to Other U. S. Government Agencies (Appropriation)
Expended

This debit balance account represents advances to other U. S. Government agencies which shall be recorded as appropriation expenditures and cost when advanced. This account shall be used only for advances to other U. S. Government agencies under arrangements or conditions whereby accountings or other satisfactory data will not be available on a timely basis to permit identification of charges to actual cost or accrued cost as benefits are received, such as advances for research and development, real estate and construction, and remodeling and altering of facilities. The balance of this account will agree at all times with the balance of account 346.3, "Reserve for Advances to Other Government Agencies." Subsidiary accounts shall be maintained by agency and purpose of advance.

Debit this account with:

(a) Amounts of such advances chargeable to vouchered fund allotments which are made to other U. S. Government agencies pursuant to agreements or arrangements (contra to account 106 with a concurrent entry to debit account 601 and credit account 346.3).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of services received as evidenced by certified statements, invoices or other accountings (contra to account 346.3).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by accountings certified to by the disbursing agency.

(b) Amounts of advances refunded to the Agency for which no billing was made (contra to account 106 with a concurrent entry to debit account 346.3 and credit account 601).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of bills rendered for refunds of advanced reflected in this account (contra to account 152.9 with a concurrent entry to debit account 346.3 and credit account 601).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

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29 April 1960

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S E C R E T

146.4

146.4 - Advances to Other U. S. Government Agencies (Appropriation: Unexpended)

This debit balance account represents advances made to other U. S. Government agencies under arrangements or conditions whereby accountings or other satisfactory data will be available on a timely basis to permit identification of charges to actual cost or accrued cost as benefits are received, such as, advances for property procurement, personal services and administrative support, transportation, and similar type expenses. Subsidiary accounts shall be maintained by agency and purpose of advance.

Debit this account with:

(a) Amounts of such advances chargeable to vouchered fund allotments which are made to other U. S. Government agencies pursuant to agreements or arrangements (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of services or materiel received as evidenced by certified statements, invoices, or other accountings (contra to account 137, 535, or 601).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by accountings certified to by the disbursing agency; transportation charges should be supported by copies of bills-of-lading.

(b) Amounts of advances refunded to the Agency for which no billing was made (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of bills rendered for refunds of advances reflected in this account (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

Revised
29 April 1960

S E C R E T

146.7 - 1 - 1

146.7 - Progress Payment Advances to Contractors (Appropriation Unexpended)

This debit balance account represents the balance of progress payment advances to contractors under contracts requiring the procurement of property pending price redetermination and/or final settlement. A subsidiary account will be maintained for advances under each contract.

Debit this account with:

Amounts of disbursements made to contractors as progress payments (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of advances charged to this account when property has been received and final settlement of the contract is made (contra to account 535).

Documentation: Journal Voucher (1017 G - Revised) supported by receiving report evidencing delivery of property and evidence of final settlement.

(b) Amounts of advances charged to this account, with approval of allottee, upon receipt of evidence that property covered by the contract will not be delivered (contra to account 601).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by evidence that property covered by the contract will not be received, approved by the allottee.

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1 February 1962

Revised
2 MAR 1964 - 35a -

S E C R E T

152.6

152.6 - Due from Other U. S. Government Agencies - Overpayments on Billings
Paid Prior to Audit

This debit balance account represents the total of amounts due from other U. S. Government agencies for overpayments discovered upon audit of billings which were paid prior to audit.

Debit this account with:

(a) Amounts due for which credits will be received on subsequent billings (contra to account 137.D).

Documentation: Journal Voucher
(SF 1017 G - Revised).

Credit this account with:

(a) Amounts charged to this account which are allowed as credits on subsequent billings (contra to account 137.D).

Documentation: Voucher and
Schedule of Payments (SF 1166).

(b) Amounts charged to this account subsequently determined to be proper charges (contra to account 137.D).

Documentation: Journal Voucher
(SF 1017 G - Revised).

Revised
2 MAR 1964

Revised
1 July 1960

S E C R E T

152.9 - 1 - 2

152.9 - Accounts Receivable - Other

* This debit balance (asset) account represents the total of miscellaneous amounts due to the United States, which have been stated on bills, including such amounts due resulting from uncollectible checks returned by the Department of the Treasury.

Debit this account with:

*(a) Amounts of bills rendered for collection of amounts representing refunds to appropriations or reimbursements to lapsed appropriations (contra to account 136, 137, 303.2, 535, 601, or other applicable account).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(b) Amounts of bills rendered for collection of amounts which when collected will represent repayments of disbursements for which no expenditure has been recorded (contra to account 137 or 146.4).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

Credit this account with:

*(a) Amounts of collections previously billed which represent (1) refunds to appropriations, (2) repayments of disbursements for which no expenditure has been recorded, or (3) reimbursements to lapsed appropriations (contra to account 105 or 106).

(b) Amounts of collections previously billed which are required to be deposited into the Treasury as miscellaneous receipts (contra to account 627).

*Documentation for (a) and (b):
Memorandum of Collection (Form 1021).

(c) Amounts of retirement and insurance deductions, tax withholdings, and savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to applicable account).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

Revised
2 March 1964

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S E C R E T

S-E-C-R-E-T

152.9 -1-2

152.9 - Accounts Receivable - Other

This debit balance (asset) account represents the total of amounts due to the United States, which have been stated on bills, including amounts due resulting from uncollectible checks returned by the Department of the Treasury. The balance in this account should be reconciled monthly with the file of uncollected amounts billed. A separate account identified with an "M" suffix will be maintained for the amount of accounts receivable applicable to appropriations which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

(a) Amounts of bills rendered which, when collected, will be lawfully available to reimburse appropriations (in the case of the current year, the "no year", and the two preceding fiscal year appropriations, contra to account 650.5 with a concurrent entry to debit account 531 and credit account 505; if previously estimated reverse original entry with a debit to account 505 and credit to account 153. In the case of appropriations which have been unavailable for obligation for two or more fiscal years, contra to account 601).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(b) Amounts of bills rendered for collection of amounts representing refunds to appropriations (contra to account 136, 137, 146.3, 535, or 601).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

Credit this account with:

(a) Amounts of collections previously billed which are lawfully available to reimburse appropriations or which represent refunds to appropriations or repayments of disbursements for which no expenditure has been recorded (contra to account 106).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(b) Amounts of collections previously billed which are required to be deposited into the Treasury as miscellaneous receipts (contra to account 627).

Documentation: Memorandum of Collection (Form 1021).

Revised
1 July 1959

Revised
2 MAR 1964

(c) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 650.1).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(d) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 106 or 627).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

Revised
2 March 1964

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S E C R E T

152.9 -2 -2

(c) Amounts of bills rendered for collection of amounts which when collected will represent repayments of disbursements for which no expenditure has been recorded (contra to account 137 or 146.4).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(d) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 650.1).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(e) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 106 or 627).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

*(c) Amounts of retirement and insurance deductions, tax withholdings, and savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to applicable account.)

*Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
7 June 1963

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S E C R E T

Revised
2 MAR 1964

S E C R E T

152.9 - 2- 2

(c) Amounts of bills rendered for collection of amounts which when collected will represent repayments of disbursements for which no expenditure has been recorded (contra to account 137 or 146.4).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(d) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 650.1).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(e) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 106 or 627).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

(f) Amounts of bills rendered requesting advances from other Government agencies which when collected will be available for allotment. (contra to account 503).

Documentation: Voucher for Transfer Between Appropriations and/or Funds (SF 1080 - Revised).

Revised:
1 February 1962

(c) Amounts of retirement and insurance deductions, tax withholdings, and savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to account 106, 310.2, 310.6, 310.7, 313.2, 313.7, or 314 with concurrent entry in the case of bond deductions to debit account 106 and credit account 113).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised) or Journal Voucher (SF 1017 G - Revised).

S E C R E T

152.9 - 2 - 2

(c) Amounts of bills rendered for collection of amounts which when collected will represent repayments of disbursements for which no expenditure has been recorded (contra to account 137 or 146.4).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(d) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 650.1).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(e) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 106 or 627).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

Revised:
14 September 1962

(c) Amounts of retirement and insurance deductions, tax withholdings, and savings bonds deductions offset against receivable established for refund of compensation paid employees (contra to account 106, 310.2, 310.6, 310.7, 313.2, 313.7, or 314 with concurrent entry in the case of bond deductions to debit account 106 and credit account 113).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised) or Journal Voucher (SF 1017 G - Revised).

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S E C R E T

S E C R E T

153

153 - Estimated Receipts for Allotment (By Symbols and Titles)

This debit balance (asset) account represents the amounts of estimated receipts which are lawfully available for allotment and obligation. A separate decimal account will be maintained for each fiscal year appropriation and fund and will be identified by the symbol and title assigned thereto. The account for "No Year" funds shall be identified with an "X" suffix and the account for funds from other Government agencies shall be identified with a "G" suffix. This account will include amounts requested from other Government agencies which when received will be treated as "Advances from Other U. S. Government Agencies" and which are considered as available for allotment.

Debit this account with:

(a) Amounts of estimated receipts which when collected will be lawfully available to reimburse Agency appropriations (contra to account 505).

Documentation: Vouchered Funds Posting Voucher (Form 2094), supported by estimates.

(b) Amounts of estimated receipts from other Government agencies which are treated as available for "G" account allotment regardless of whether or not billed (contra to account 318 with concurrent entry to debit account 533 and credit account 505).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), a copy of letter requesting payment, or notification from Budget Division or Assistant Director of Finance for Liaison.

Revised
2 March 1964
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Credit this account with:

(a) Amounts of estimated receipts which will be available to reimburse Agency appropriations reversed for which bills are rendered or for which collections are received (contra to account 505).

Documentation: Vouchered Funds Posting Voucher (Form 2094).

(b) Collections of estimated receipts reflected in this account representing amounts due from other Government agencies which are being treated as "Advances from Other U. S. Government Agencies" (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of estimated receipts canceled or reduced (contra to account 505).

Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by revised estimates.

S E C R E T

153

153 - Estimated Receipts for Allotment (By Symbols and Titles)

* This debit balance (asset) account represents the amounts of estimated receipts which are lawfully available for allotment and obligation. A separate decimal account will be maintained for each fiscal year appropriation and fund and will be identified by the symbol and title assigned thereto. The account for "No Year" funds shall be identified with an "X" suffix and the account for funds from other Government agencies shall be identified with a "G" suffix. This account will include amounts requested from other Government agencies which when received will be treated as "Advances from Other U. S. Government Agencies" and which are considered as available for allotment.

Debit this account with:

(a) Amounts of estimated receipts which when collected will be lawfully available to reimburse Agency appropriations (contra to account 505).

*Documentation: Vouchered Funds Posting Voucher (Form 2094), supported by estimates.

(b) Amounts of estimated receipts from other Government agencies which are treated as available for "G" account allotment regardless of whether or not billed (contra to account 318 with concurrent entry to debit account 533 and credit account 505).

*Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), a copy of letter requesting payment, or notification from Budget Division or Assistant Director of Finance for Liaison.

Credit this account with:

(a) Amounts of estimated receipts which will be available to reimburse Agency appropriations reversed for which bills are rendered or for which collections are received (contra to account 505).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

*(b) Collections of estimated receipts reflected in this account representing amounts due from other Government agencies which are being treated as "Advances from Other U. S. Government Agencies" (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of estimated receipts canceled or reduced (contra to account 505).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by revised estimates.

Revised
2 March 1964

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S E C R E T

S E C R E T

153 - 1 - 1

153 - Estimated Receipts for Allotment (By Symbols and Titles)

This debit balance (asset) account represents the amounts of estimated receipts which are lawfully available for allotment and obligation. A separate decimal account will be maintained for each fiscal year appropriation and fund and will be identified by the symbol and title assigned thereto. The account for "No Year" funds shall be identified with an "X" suffix. Billings rendered to other Government agencies requesting an advance of funds for services or supplies to be furnished by this Agency will be established in this account identified with a "G" suffix.

Debit this account with:

(a) Amounts of estimated receipts which are lawfully available to reimburse appropriations (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by estimates.

(b) Amounts of bills rendered requesting advances from other Government Agencies which when collected will be available for allotment (contra to account 505).

Documentation: Voucher for Transfer Between Appropriations and/or Funds (SF 1080 - Revised).

Credit this account with:

(a) Amounts of estimated receipts canceled or reduced (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by revised estimates.

(b) Amounts of estimates reversed for which bills are rendered or for which collections are received (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

(c) Amounts reversed for which advances are received from other Government agencies (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised:
14 September 1962

- 39 (to 41) -

S E C R E T

S E C R E T

153 - 1- 1

153 - Estimated Receipts for Allotment (By Symbols and Titles)

This debit balance (asset) account represents the amounts of estimated receipts which are lawfully available for allotment and obligation. A separate decimal account will be maintained for each fiscal year appropriation and fund and will be identified by the symbol and title assigned thereto. The account for "No Year" funds shall be identified with an "X" suffix. Billings rendered to other Government agencies requesting an advance of funds for services or supplies to be furnished by this Agency will be established in this account identified with a "G" suffix.

Debit this account with:

(a) Amounts of estimated receipts which are lawfully available to reimburse appropriations (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by estimates.

Credit this account with:

(a) Amounts of estimated receipts cancelled or reduced (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by revised estimates.

(b) Amounts of estimates reversed for which bills are rendered or for which collections are received (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

(c) Amounts reversed for which advances are received from other Government agencies (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised:
1 February 1962

S E C R E T

153 - Estimated Receipts for Allotment (By Symbols and Titles)

This debit balance (asset) account represents the amounts of estimated receipts which are lawfully available for allotment and obligation. A separate decimal account will be maintained for each fiscal year appropriation and fund and will be identified by the symbol and title assigned thereto. The account for "No Year" funds shall be identified with an "X" suffix.

Debit this account with:

(a) Amounts of estimated receipts including "No Year" funds to be received from other U. S. Government agencies which are lawfully available to reimburse appropriations (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by estimates.

Credit this account with:

(a) Amounts of estimated receipts canceled or reduced (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by revised estimates.

(b) Amounts of estimates reversed for which bills are rendered or for which collections are received (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

1 July 1957
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S E C R E T

250

250 - Deferred Debits - Undistributed Charges

This debit balance (asset) account represents undistributed charges which are held in suspense pending determination as to appropriate disposition.

Subsidiary accounts shall be maintained by name of payee, invoice number, etc., as may be required in order to facilitate distribution to the appropriate accounts.

Debit this account with:

(a) Amounts of disbursements for which the information necessary to make appropriate distribution is unavailable (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

*(a) Amounts recorded in this account which are distributed (contra to account 137, 601, or other applicable account).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

NOTE: Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be distributed to the appropriate accounts.

Revised
2 March 1964

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S E C R E T

250 - Deferred Debits - Undistributed Charges

This debit balance (asset) account represents undistributed charges which are held in suspense pending determination as to appropriate disposition.

Subsidiary accounts shall be maintained by name of payee, invoice number, etc., as may be required in order to facilitate distribution to the appropriate accounts.

Debit this account with:

(a) Amounts of disbursements for which the information necessary to make appropriate distribution is unavailable (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts recorded in this account which are distributed (contra to account 137 or 601).

Documentation: Journal Voucher (SF 1017 G - Revised).

NOTE: Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be distributed to the appropriate accounts.

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1 July 1959

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S E C R E T

302

302 - Due to U. S. Treasury Disbursing Officer - Disbursements
Pending Reimbursement

This credit balance (liability) account represents the balance of reimbursements due the U. S. Treasury Disbursing Officer for currency disbursements made on behalf of the Agency.

Debit this account with:

(a) Amounts reimbursed the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 106).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of vouchers and claims scheduled to the Disbursing Officer for payment in currency (contra to account 144.1, 144.3, 601, or other appropriate account).

Documentation: Paid copy of Voucher and Schedule of Payments (SF 1166).

Revised 1 April 1964

Revised
2 March 1964

1 May 1966
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S E C R E T

S E C R E T

301

B. Liability Accounts

301 - Due to Confidential Funds Division for Advances to Agency Personnel on Vouchered Funds Travel Orders

This account represents the balance of confidential funds advanced to or on behalf of Agency personnel on the basis of vouchered funds travel orders.

Debit this account with:

(a) Disbursements to Confidential Funds Division in reimbursement for amounts recorded in this account (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

*(a) Amounts of confidential funds advanced to Agency personnel on the basis of vouchered funds travel orders upon receipt of notice from the Confidential Funds Division that such advances have been made (contra to account 144.1 or 144.3).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by notice from Confidential Funds Division.

*(b) Value of transportation tickets to be paid for from confidential funds which have been furnished Agency personnel on the basis of vouchered funds travel orders upon receipt of notice thereof from the Central Processing Branch (contra to account 144.1 or 144.3).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by notice from Central Processing Branch.

Rev 17 Dec 64

Revised
2 March 1964

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S E C R E T

303.2
1 of 2

303.2 - Accounts Payable - Unmatched Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures

This debit balance account represents liquidations based on payments from vouchered fund allotments for property subject to Headquarters property procedures. All entries to this account representing payments or charges to an advance account will be concurrently recorded as expenditures; entries representing adjustments between the amount of the payment or charges to an advance account and the amount of the related payable will be treated as nonexpenditure transactions.

Debit this account with:

(a) Amounts of vouchers and claims scheduled to the Disbursing Officer for payment covering purchases of property subject to Headquarters property procedures (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of costs incurred by other Government agencies from advances made and recorded in account 146.4 for property subject to Headquarters property procedures (contra to account 146.4).

Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by monthly or other statements submitted by agency to which the advance was made.

Credit this account with:

(a) Amounts of bills rendered for collection of refunds to appropriations applicable to expenditures previously charged to this account (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080- Revised), or copy of letter requesting payment.

(b) Amounts of collections of refunds to appropriations applicable to expenditures previously charged to this account, if not previously billed (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of checks charged to this account which are scheduled to the Disbursing Officer for cancellation (contra to account 106).

Issued
2 March 1964

Effective
1 December 1963

S E C R E T

S E C R E T

303.2
2 of 2

(c) Amount of cash discount or trade-in allowance credits taken on payments being made to the vendors (contra to account 661).

Documentation: Voucher and Schedule of Payments (SF 1166).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(d) Amounts in this account for particular purchases which match the accounts payable recorded in the confidential fund accounts with zero differences (contra to account 536).

Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by monthly listing or matched vouchered fund allotment payments and related payables as prepared by Office of Computer Services.

Issued
2 March 1964

Effective
1 December 1963

(Reprinted 21 December 1964
to change page number only)

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S E C R E T

301

B. Liability Accounts

301 - Due to Finance Division for Advances to Agency Personnel
on Vouchered Funds Travel Orders

This account represents the balance of confidential funds advanced to or on behalf of Agency personnel on the basis of vouchered funds travel orders.

Debit this account with:

(a) Disbursements to Finance Division in reimbursement for amounts recorded in this account (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of confidential funds advanced to Agency personnel on the basis of vouchered funds travel orders upon receipt of notice from the Finance Division that such advances have been made (contra to account 144).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by notice from Finance Division.

(b) Value of transportation tickets to be paid for from confidential funds which have been furnished Agency personnel on the basis of vouchered funds travel orders upon receipt of notice thereof from the Central Processing Branch (contra to account 144).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by notice from Central Processing Branch.

Issued
15 August 1958
(Reprinted 29 April 1960 to
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revised
2 MAR 1964

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S E C R E T

302

302 - Due to U. S. Treasury Disbursing Officer - Disbursements
Pending Reimbursement

This credit balance (liability) account represents the balance of reimbursements due the U. S. Treasury Disbursing Officer for currency disbursements made on behalf of the Agency.

Debit this account with:

(a) Amounts reimbursed the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 106).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

Credit this account with:

*(a) Amounts of vouchers and claims scheduled to the Disbursing Officer for payment in currency (contra to account 144.1, 144.3, 601, or other appropriate account).

Documentation: Paid copy of Voucher and Schedule of Payments (SF 1166).

*Rev 12
21 Dec 64*

Revised
2 March 1964

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S E C R E T

302

302 - Due to U. S. Treasury Disbursing Officer - Disbursements Pending Reimbursement

This credit balance (liability) account represents the balance of reimbursements due the U. S. Treasury Disbursing Officer for currency disbursements made on behalf of the Agency.

Debit this account with:

(a) Amounts reimbursed the Disbursing Officer for currency disbursements made on behalf of the Agency (contra to account 106).

Documentation: Original of Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of vouchers and claims scheduled to the Disbursing Officer for payment in currency (contra to account 144, 601, or other appropriate account).

Documentation: Paid copy of Voucher and Schedule of Payments (SF 1166).

Issued
29 April 1960

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S E C R E T

303.2 -1-2

303.2 - Accounts Payable - Unmatched Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures

This debit balance account represents liquidations based on payments from vouchered fund allotments for property subject to Headquarters property procedures. All entries to this account representing payments or charges to an advance account will be concurrently recorded as expenditures; entries representing adjustments between the amount of the payment or charges to an advance account and the amount of the related payable will be treated as nonexpenditure transactions.

Debit this account with:

(a) Amounts of vouchers and claims scheduled to the Disbursing Officer for payment covering purchases of property subject to Headquarters property procedures (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of costs incurred by other Government agencies from advances made and recorded in account 146.4 for property subject to Headquarters property procedures (contra to account 146.4).

Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by monthly or other statements submitted by agency to which the advance was made.

Issued
2 March 1964

Effective
1 December 1963

Credit this account with:

(a) Amounts of bills rendered for collection of refunds to appropriations applicable to expenditures previously charged to this account (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(b) Amounts of collections of refunds to appropriations applicable to expenditures previously charged to this account, if not previously billed (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of checks charged to this account which are scheduled to the Disbursing Officer for cancellation (contra to account 106).

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303.2 -2-2

(c) Amount of cash discount or trade-in allowance credits taken on payments being made to the vendors (contra to account 661).

Documentation: Voucher and Schedule of Payments (SF 1166).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(d) Amounts in this account for particular purchases which match the accounts payable recorded by the Confidential Funds Division with zero differences (contra to account 536).

Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by monthly listing of matched vouchered fund allotment payments and related payables as prepared by Office of Computer Services.

Ret 21 Dec 64

Issued
2 March 1964

Effective
1 December 1963

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S E C R E T

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303.6

303.6 - Due to Other U. S. Government Agencies - Underpayments on Billings Paid Prior to Audit

This credit balance account represents the total of amounts due to other U. S. Government agencies for underclaims discovered upon audit of billings which were paid prior to audit.

Debit this account with:

(a) Amounts paid in liquidation of underclaims (contra to account 106).

*Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts credited to this account for which other agency determines payment is not necessary (contra to applicable 137 account).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

Credit this account with:

(a) Underclaims for which additional charges will be received on subsequent billings (contra to applicable 137 account).

*Documentation: Voucher and Schedule of Payments (SF 1166).

Revised
2 March 1964

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S E C R E T

303.6

303.6 - Due to Other U. S. Government Agencies - Underpayments on Billings
Paid Prior to Audit

This credit balance account represents the total of amounts due to other U. S. Government agencies for underclaims discovered upon audit of billings which were paid prior to audit.

Debit this account with:

(a) Amounts paid in liquidation of underclaims (contra to account 106).

(b) Amounts credited to this account for which other agency determines payment is not necessary (contra to applicable 137 account).

Credit this account with:

(a) Underclaims for which additional charges will be received on subsequent billings (contra to applicable 137 account).

Revised
2 MAR 1964

Issued
1 July 1960

310.1 - 1 - 1

310.1 - Due to U. S. Civil Service Commission - Retirement Deductions
and Agency Retirement Contributions

This credit balance (liability) account represents amounts due to the U. S. Civil Service Commission for (1) retirement deductions withheld from compensation of Agency employees who are payrolled from vouchered and confidential funds and (2) Agency retirement contributions.

Debit this account with:

(a) Amounts transmitted to the U. S. Civil Service Commission (contra to account 106).

Credit this account with:

(a) Amounts received from the Finance Division for confidential funds payrolls for payment to the Civil Service Commission (contra to account 106).

(b) Amounts due Civil Service Commission from vouchered funds payrolls (contra to account 601).

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1 February 1962

Revised
3 MAR 1964

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S E C R E T

25X1

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310.2, .6,
and .7 -2-2

(d) Amounts of checks scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Canceled Checks (SF 1098 - Revised).

29 June 1963

Revised
15 August 1958

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310.4 - 1 - 1

310.4 - Due to U. S. Civil Service Commission - Federal Group Life Insurance Withholdings and Agency Contributions

This credit balance (liability) account represents amounts due to the U. S. Civil Service Commission for (1) group life insurance deductions withheld from compensation of Agency employees who are payrolled from either vouchered or confidential funds and (2) Agency group life insurance contributions.

Debit this account with:

(a) Amounts transmitted to the U. S. Civil Service Commission (contra to account 106).

Credit this account with:

(a) Amounts received from the Finance Division for confidential funds payrolls for payment to the Civil Service Commission (contra to account 106).

(b) Amounts due Civil Service Commission from vouchered funds payrolls (contra to account 601).

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1 February 1962

Revised
8 MAR 1962

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S E C R E T

25X1

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314

314 - U.S. Savings Bonds Deductions

This credit balance (liability) account represents the trust liability of the Agency for amounts withheld from compensation of employees for the purchase of U.S. Savings Bonds.

Debit this account with:

(a) Vouchers for disbursements of amounts reflected in this account (contra to account 113).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of savings bonds deductions offset against receivables established for refund of compensation paid employees (contra to account 152.9).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Credit this account with:

(a) Amounts withheld from compensation of employees for the purchase of U.S. Savings Bonds (contra to account 113).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of checks scheduled to the disbursing officer for cancellation (contra to account 113).

Documentation: Schedule of Canceled Checks (SF 1098 - Revised).

1 July 1957

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S-E-C-R-E-T

318 - Advances from Other U. S. Government Agencies

* This credit balance account represents the balance of working fund advances from other Government agencies for goods or services to be furnished by this Agency. A subsidiary ledger showing the name of the other Agency, amount of advance, and the allotment and cost center number in which the obligations and costs will be incurred, shall be maintained for each separate advance (or multiple advances when more than one advance pertains to a particular transaction).

Debit this account with:

*(a) Amount of direct and indirect costs incurred applicable to such advances (contra to account 533 with a concurrent entry for the amount of indirect costs to (1) debit account 531 and credit account 650.5, and (2) debit account 505.G and credit 505).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by summary of current costs.

Credit this account with:

(a) Amount of funds received or established as estimated receipts from other Government agencies (contra to account 106 or 153 with a concurrent entry to debit account 533 and credit account 505).

*Documentation: Memorandum of Collection (Form 1021), Voucher for Transfers Between Appropriations and/or Funds (SF 1080-Revised), copy of letter requesting payment, or notification from Budget Division or Assistant Director of Finance for Liaison.

Revised
2 March 1964

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S E C R E T

318

318 - Advances from Other U.S. Government Agencies

This credit balance account represents the balance of advances from other Government agencies for goods or services to be furnished by this Agency. A subsidiary ledger showing the name of the other Agency, amount of advance, and the allotment and cost center number in which the obligations and costs will be incurred, shall be maintained for each separate advance (or multiple advances when more than one advance pertains to a particular transaction).

Debit this account with:

*(a) Amount of direct and indirect costs incurred applicable to such advances as of the end of each quarter (contra to account 533 with a concurrent entry for the amount of indirect costs to (1) debit account 531 and credit account 650.5, (2) debit account 505.G and credit account 106.G, and (3) debit account 106 current year and credit account 505 current year).

Documentation: Journal Voucher (SF 1017 G-Revised) supported by reports from the Finance and/or Fiscal Divisions showing costs incurred.)

Credit this account with:

(a) Amount of funds advanced from other Government agencies (contra to account 106 with a concurrent entry to debit account 533 and credit account 505).

Documentation: Memorandum of Collection (Form 1021).

Revised
2 MAR 1964

Revised
7 June 1963

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318

318 - Advances from Other U. S. Government Agencies

This credit balance account represents the balance of advances from other Government agencies for goods or services to be furnished by this Agency. A subsidiary ledger showing the name of the other agency, amount of advance, and the allotment and cost center number in which obligations and costs will be incurred, shall be maintained for each separate advance (or multiple advances when more than one advance pertains to a particular transaction).

Debit this account with:

(a) Amount of costs incurred applicable to such advances as of the end of each quarter (contra to account 650.5 with a concurrent entry to debit account 531 and credit account 533).

Documentation: Journal Voucher (SF 1017 G-Revised) supported by reports from the Finance and/or Fiscal Divisions showing costs incurred).

Credit this account with:

(a) Amount of funds advanced from other Government agencies (contra to account 106 with a concurrent entry to debit account 533 and credit account 505).

Documentation: Memorandum of Collection (Form 1021).

June 1963

Issued
1 July 1960

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346.3

346.3 - Reserve for Advances to Other U. S. Government Agencies
(Appropriation Expended)

This credit balance account represents a full reserve for the balance of outstanding advances to other Government agencies as reflected in account 146.3.

Debit this account with:

(a) Amounts of services received as evidenced by certified statements, invoices or other accountings (contra to account 146.3).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by accountings certified to by the disbursing agency.

(b) Amounts of such advances refunded to the Agency for which no billing was made (contra to account 601 with a concurrent entry to debit account 106 and credit account 146.3).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of bills rendered for refunds of advances reflected in account 146.3 (contra to account 601 with a concurrent entry to debit account 152.9 and credit account 146.3).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

Credit this account with:

(a) Amounts of such advances to other Government agencies (contra to account 601 with a concurrent entry to debit account 146.3 and credit account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Revised
2 MAR 1964

Issued

29 April 1960

351 - Deferred Credits - Proceeds from Sales of Vehicles

* This credit balance (suspense) account represents unapplied proceeds from the sales of vehicles (passenger and freight carrying). Items unapplied are available during the fiscal year in which the sale is made and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement vehicles, after which the unapplied proceeds shall be closed into account 650.1. The balance of this account will be supported by subsidiary detail (Form 674, Report of Collection) identifying each open item including a description of the property sold and the date of the sale.

Debit this account with:

- (a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to debit account 531 and credit account 505).
- (b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 106).

*Documentation for (a) and (b):
Voucher and Schedule of Payments (SF 1166) or Vouchered Funds Posting Voucher (Form 2094).

Credit this account with:

- (a) Amounts of collections resulting from the sale of vehicles where replacement is anticipated but no obligation therefor has been incurred (contra to account 105 or 106).
- (b) Amounts received from Confidential Funds Division representing proceeds from sales of vehicles (contra to account 106).

Documentation for (a) and (b):
Memorandum of Collection (Form 1021).

- (c) Amount of checks scheduled to the Disbursing Officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised
2 March 1964

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S E C R E T

S E C R E T

351 - 1 - 1

351 - Deferred Credits - Proceeds from Sales of Vehicles

This credit balance (suspense) account represents unapplied proceeds from the sales of vehicles (passenger and freight carrying). Items unapplied are available during the fiscal year in which proceeds are received and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement vehicles, after which the unapplied proceeds shall be closed into account 650.1. A separate decimal account shall be maintained for each fiscal year in which such proceeds are received.

Debit this account with:

*(a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to debit account 531 and credit account 505).

*(b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 106).

Documentation for all entries:

*Voucher and Schedule of Payments (SF 1166) or Journal Voucher (SF 1017 -G-Revised).

Credit this account with:

*(a) Amounts of collections resulting from the sale of vehicles where replacement is anticipated but no obligation therefor has been incurred (contra to account 105 or 106).

*(b) Amounts received from Finance Division representing proceeds from sales of vehicles (contra to account 106).

Documentation for credits (a) and (b): Memorandum of Collection (Form 1021).

(c) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised
7 June 1963

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S E C R E T

Revised
2 MAR 1964

351 - 1 - 1

351 - Deferred Credits - Proceeds from Sales of Vehicles

This credit balance (suspense) account represents unapplied proceeds from the sales of vehicles (passenger and freight carrying). Items unapplied are available during the fiscal year in which proceeds are received and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement vehicles, after which the unapplied proceeds shall be closed into account 650.1. A separate decimal account shall be maintained for each fiscal year in which such proceeds are received.

Debit this account with:

(a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to (1) debit account 105 or 106 and credit account 114 and (2) debit account 531 and credit account 505).

(b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 114).

Documentation for all entries:
Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Credit this account with:

(a) Amounts of collections resulting from the sale of vehicles where replacement is anticipated but no obligation therefor has been incurred (contra to account 114).

(b) Amounts received from Finance Division representing proceeds from sales of vehicles (contra to account 114).

Documentation for credits (a) and (b): Memorandum of Collection (Form 1021).

(c) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 114).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised:
1 February 1962

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S E C R E T

351

351 - Deferred Credits - Proceeds from Sales of Vehicles

This credit balance (suspense) account represents unapplied proceeds from the sales of vehicles (passenger and freight carrying). Items unapplied are available during the fiscal year in which proceeds are received and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement vehicles, after which the unapplied proceeds shall be closed into account 650.1. A separate decimal account shall be maintained for each fiscal year in which such proceeds are received.

Debit this account with:

(a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 531 and credit account 505).

(b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 113).

Documentation for all entries:
Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised)

Credit this account with:

(a) Amounts of collections resulting from the sale of vehicles where replacement is anticipated but no obligation therefore has been incurred (contra to account 113).

(b) Amounts received from Finance Division representing proceeds from sales of vehicles (contra to account 113).

Documentation for all entries:
Memorandum of Collection (Form 1021).

S E C R E T

352 - 1 - 1

352 - Deferred Credits - Proceeds from Sales of Personal Property
(Other than Vehicles)

This credit balance (suspense) account represents unapplied proceeds from the sales of personal property (other than vehicles). Items unapplied are available, during the fiscal year in which proceeds are received and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement property, after which the unapplied proceeds shall be closed into account 650.1. A separate decimal account shall be maintained for each fiscal year in which such proceeds are received.

Debit this account with:

*(a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to debit account 531 and credit account 505).

(b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 106).

Documentation for all entries:

*Voucher and Schedule of Payments (SF 1166) or Journal Voucher (SF 1017 - G - Revised).

Credit this account with:

*(a) Amounts of collections resulting from the sales of personal property (other than vehicles) where replacement is anticipated but no obligation therefor has been incurred (contra to account 105 or 106).

*(b) Amounts received from Finance Division representing proceeds from sales of personal property (other than vehicles) (contra to account 106).

Documentation for credits (a) and (b): Memorandum of Collection (Form 1021).

*(c) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised
7 June 1963

- 54 -

S E C R E T

Revised
2 MAR 1964

352 - 1 - 1

352 - Deferred Credits - Proceeds from Sales of Personal Property (Other than Vehicles)

This credit balance (suspense) account represents unapplied proceeds from the sales of personal property (other than vehicles). Items unapplied are available, during the fiscal year in which proceeds are received and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement property, after which the unapplied proceeds shall be closed into account 650.1. A separate decimal account shall be maintained for each fiscal year in which such proceeds are received.

Debit this account with:

(a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to (1) debit account 105 or 106 and credit account 114 and (2) debit account 531 and credit account 505).

(b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 114).

Documentation for all entries: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Credit this account with:

(a) Amounts of collections resulting from the sales of personal property (other than vehicles) where replacement is anticipated but no obligation therefore has been incurred (contra to account 114).

(b) Amounts received from Finance Division representing proceeds from sales of personal property (other than vehicles) (contra to account 114).

Documentation for credits (a) and (b): Memorandum of Collection (Form 1021).

(c) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 114).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised:
1 February 1962

June 1963

352

352 - Deferred Credits - Proceeds from Sales of Personal Property (Other than Vehicles)

This credit balance (suspense) account represents unapplied proceeds from the sales of personal property (other than vehicles). Items unapplied are available, during the fiscal year in which proceeds are received and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement property, after which the unapplied proceeds shall be closed into account 650.1. A separate decimal account shall be maintained for each fiscal year in which such proceeds are received.

Debit this account with:

(a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 531 and credit account 505).

(b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 113).

Documentation for all entries:
Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Credit this account with:

(a) Amounts of collections resulting from the sales of personal property (other than vehicles) where replacement is anticipated but no obligation therefore has been incurred (contra to account 113).

(b) Amounts received from Finance Division representing proceeds from sales of personal property (other than vehicles) (contra to account 113).

Documentation for all entries:
Memorandum of Collection (Form 1021).

1 July 1957
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352

352 - Deferred Credits - Proceeds from Sales of Personal Property
(Other than Vehicles)

* This credit balance (suspense) account represents unapplied proceeds from the sales of personal property (other than vehicles). Items unapplied are available, during the fiscal year in which the sale is made and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement property, after which the unapplied proceeds shall be closed into account 650.1. The balance of this account will be supported by subsidiary detail (Form 674, Report of Collection) identifying each open item including a description of the property sold and the date of the sale.

Debit this account with:

(a) Amounts applied as reimbursements to the appropriation (contra to account 650.5 with concurrent entries to debit account 531 and credit account 505).

(b) Amounts transferred to Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 106).

*Documentation for (a) and (b):
Voucher and Schedule of Payments (SF 1166) or Vouchered Funds Posting Voucher (Form 2094).

Credit this account with:

(a) Amounts of collections resulting from the sales of personal property (other than vehicles) where replacement is anticipated but no obligation therefor has been incurred (contra to account 105 or 106).

(b) Amounts received from Confidential Funds Division representing proceeds from sales of personal property (other than vehicles) (contra to account 106).

Documentation for (a) and (b):
Memorandum of Collection (Form 1021).

(c) Amount of checks scheduled to the Disbursing Officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

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359 - Deferred Credits - Miscellaneous Collections Held in Suspense

This credit balance (suspense) account represents the liability of the Agency for miscellaneous collections held in a suspense status. Items in this account are to be analyzed monthly for the purpose of clearing therefrom those that should be applied elsewhere.

Debit this account with:

- (a) Amounts of vouchers scheduled to the Disbursing Officer for payment (contra to account 106).
- (b) Amounts in this account which are transferred into the Treasury as Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 106).

Documentation for (a) and (b):
Voucher and Schedule of Payments (SF 1166).

- (c) Vouchers to record application of amounts recorded in this account (contra to account 535, 601, or other applicable account).

*Documentation: Vouchered Funds
Posting Voucher (Form 2094).

Credit this account with:

- (a) Amounts of deposit fund collections to be deposited to the credit of the Agency resulting from (1) collections for personal telephone calls and telegrams, including excise taxes, that cannot be properly applied at the time of receipt, (2) other collections that cannot be properly applied at the time of receipt, and (3) unidentified collections (contra to account 105 or 106).

Documentation: Memorandum of Collection (Form 1021).

- (b) Amount of checks scheduled to the Disbursing Officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

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359 - Deferred Credits - Miscellaneous Collections Held in Suspense

This credit balance (suspense) account represents the liability of the Agency for miscellaneous collections held in a suspense status. Items in this account are to be analyzed monthly for the purpose of clearing therefrom those that should be applied elsewhere.

Debit this account with:

- *(a) Amounts of vouchers scheduled to the disbursing officer for payment (contra to account 106).
- *(b) Amounts in this account which are transferred into the Treasury as Miscellaneous Receipts (contra to account 650.1 with concurrent entry to debit account 627 and credit account 106).

Documentation for debits (a) and (b):

Voucher and Schedule of Payments (SF 1166).

- *(c) Vouchers to record application of amounts recorded in this account (contra to account 535, 601, or other applicable account).

Documentation: Journal Voucher (SF 1017 - G - Revised).

Credit this account with:

- *(a) Amounts of deposit fund collections to be deposited to the credit of the Agency resulting from (1) collections for personal telephone calls and telegrams, including excise taxes, that cannot be properly applied at the time of receipt, (2) other collections that cannot be properly applied at the time of receipt, and (3) unidentified collections (contra to account 105 or 106).

Documentation: Memorandum of Collection (Form 1021).

- *(b) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised
7 June 1963

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Revised
2 MAR 1964

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359 - Deferred Credits - Miscellaneous Collections Held in Suspense

This credit balance (suspense) account represents the liability of the Agency for miscellaneous collections held in a suspense status. Items in this account are to be analyzed monthly for the purpose of clearing therefrom those that should be applied elsewhere.

Debit this account with:

(a) Amounts of vouchers for expenditure, refund or application of deposit funds scheduled to the disbursing officer for payment (contra to account 114).

Documentation: Voucher and Schedule of Payments (SF 1166) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Credit this account with:

(a) Amounts of deposit fund collections to be deposited to the credit of the Agency resulting from (1) collections for personal telephone calls and telegrams, including excise taxes, (2) other collections that cannot be properly applied at the time of receipt, and (3) unidentified collections (contra to account 114).

Documentation: Memorandum of Collection (Form 1021).

(b) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 114).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

Revised:
1 February 1962

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359 - Deferred Credits - Miscellaneous Collections Held in Suspense

This credit balance (suspense) account represents the liability of the Agency for miscellaneous collections held in a suspense status. Items in this account are to be analyzed monthly for the purpose of clearing therefrom those that should be applied elsewhere.

Debit this account with:

(a) Amounts of vouchers for expenditure, refund or application of deposit funds scheduled to the disbursing officer for payment (contra to account 113).

Documentation: Voucher and Schedule of Payments (SF 1166) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Credit this account with:

(a) Amounts of deposit fund collections to be deposited to the credit of the Agency resulting from (1) collections for personal telephone calls and telegrams, including excise taxes, (2) other collections that cannot be properly applied at the time of receipt, and (3) unidentified collections (contra to account 113).

Documentation: Memorandum of Collection (Form 1021).

(b) Amount of checks scheduled to the disbursing officer for cancellation (contra to account 113).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

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C. Capital Account

450 - Invested and Donated Capital

This is a clearing account for the purpose of closing accounts 530, 531, 535, and the 600 series accounts at the end of each fiscal year.

Debit this account with:

(a) Amount of balance in account 531, "Reimbursements to Appropriations" at the close of each fiscal year (contra to account 531).

(b) Amount of balance in account 535, "Expenditures from Overt Allotments for Property" at the close of each fiscal year (contra to account 535).

(c) Amounts of debit balances in the 600 series accounts at the close of each fiscal year (contra to applicable accounts).

Documentation for all entries:
Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Amount of balance in account 530, "Expended Appropriations", applicable to the "M", "Q" accounts and the currently lapsing appropriation, and the currently lapsing portion of the "G" account at the close of each fiscal year (contra to account 530).

(b) Amounts of credit balances in the 600 series accounts at the close of each fiscal year (contra to applicable accounts).

Documentation for all entries:
Journal Voucher (SF 1017 G - Revised).

NOTE: Confirmation shall be made after the books are closed as of 30 June each year that the sum of any credit balances in this account and account 530 as of that date is equal to the balance of accounts receivable outstanding for Miscellaneous Receipts that have been billed but not collected (a portion of the balance of account 152.9, "Accounts Receivable - Other", as of the same date). This confirmation will have the effect of concurrently confirming that the net sum of the Fiscal Division asset and liability accounts (except the portion of account 152.9 used in the above reconciliation) is in agreement with the sum of the budgetary accounts representing unexpended appropriations.

Revised
10 March 1961

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450

C. Capital Account

450 - Invested and Donated Capital

This is a clearing account for the purpose of closing accounts 530, 531, 535, and the 600 series accounts at the end of each fiscal year.

Debit this account with:

(a) Amount of balance in account 531, "Reimbursements to Appropriations" at the close of each fiscal year (contra to account 531).

(b) Amount of balance in account 535, "Expenditures from Overt Allotments for Property" at the close of each fiscal year (contra to account 535).

(c) Amounts of debit balances in the 600 series accounts at the close of each fiscal year (contra to applicable accounts).

Documentation for all entries:
Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Amount of balance in account 530, "Expended Appropriations", applicable to the "M" account and the currently lapsing appropriation, at the close of each fiscal year (contra to account 530).

(b) Amounts of credit balances in the 600 series accounts at the close of each fiscal year (contra to applicable accounts).

Documentation for all entries:
Journal Voucher (SF 1017 G - Revised).

NOTE: Confirmation shall be made after the books are closed as of 30 June each year that the sum of any credit balances in this account and account 530 as of that date is equal to the balance of accounts receivable outstanding for Miscellaneous Receipts that have been billed but not collected (a portion of the balance of account 152.9, "Accounts Receivable - Other", as of the same date). This confirmation will have the effect of concurrently confirming that the net sum of the Fiscal Division asset and liability accounts (except the portion of account 152.9 used in the above reconciliation) is in agreement with the sum of the budgetary accounts representing unexpended appropriations.

Revised
29 April 1960

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Revised by revision # 7 - 10 March 1961
Approved For Release 2002/10/31 : CIA-RDP78-05244A000200090001-6

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(d) Amount, annually by 30 November, as of the preceding 30 June, necessary to close out the fiscal year appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by memorandum from Chief, Budget Division.

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503 -1-1

503 - Appropriations Unavailable for Allotment - Billings to Other
Government Agencies for Advances

This credit balance (budgetary) account represents the amount of funds due the Agency from other Government agencies which are unavailable for allotment representing billings for supplies, equipment, or services to be furnished. This account will be maintained as a separate account and identified with a "G" suffix.

Debit this account with:

Amounts of funds received representing advances from other Government agencies for which credits are included in this account. (contra to account 505 with concurrent debit to account 106 and credit to account 152.9)

Documentation: Memorandum of Collection (Form 1021) or Voucher and Schedule of Withdrawals and Credits (SF 1081 - Revised).

Credit this account with:

Amounts of bills rendered requesting advances from other Government agencies which when collected will be available for allotment. (contra to account 152.9).

Documentation: Voucher for Transfer Between Appropriations and/or Funds (SF 1080 - Revised).

*what
about
debit 533
credit 318
9/11*

Issued:
1 February 1962

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505 - Appropriations Available for Allotment (By Symbols and Titles)

This credit balance (budgetary) account represents the amount available for allotment under each fiscal year appropriation. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. Amounts available resulting from advances from other Government agencies will be maintained in a separate account identified with a "G" suffix.

Debit this account with:

(a) Amounts of such available funds allotted for obligation (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by allotment advices.

(b) Amount of appropriated funds allotted for confidential operations (contra to account 135).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum from Budget Division.

(c) Amounts of estimated receipts cancelled or reduced (contra to account 153).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by revised estimates.

(d) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 106).

Documentation: Appropriation Transfer Authorization (SF 1151).

(e) Amounts of estimated receipts reversed for which bills are rendered or for which collections are received (contra to account 153).

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Credit this account with:

(a) Amount of appropriations authorized for CIA that are available for allotment (contra to account 101).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum received from the Comptroller.

(b) Appropriations reserved for contingencies which are released by the Bureau of the Budget for allotment purposes (contra to account 500 with a concurrent entry to debit account 106 and credit account 107).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum from the Comptroller.

(c) Amounts of allotments cancelled or reduced (contra to account 135 or 510).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by allotment advices.

(d) Amounts of estimated receipts which when collected will be lawfully available to reimburse appropriations (contra to account 153).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by estimates.

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(d) Amounts of unobligated balances of appropriations transferred to the Treasury (contra to account 106).

Documentation: Appropriation Transfer Authorization (SF 1151).

(e) Amounts of estimated receipts reversed for which bills are rendered or for which collections are received (contra to account 153).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

(f) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 500 with concurrent entry to debit account 107 and credit account 106).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

*(g) Amount, annually by 30 September as of the preceding 30 June, with amount equal to cumulated confidential fund expenditures applicable to the currently lapsing appropriation (contra to account 136 for expenditures coded as derived from confidential funds and account 137 for expenditures coded as derived from vouchered funds).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by memorandum from Confidential Funds Division.

(d) Amounts of estimated receipts which when collected will be lawfully available to reimburse appropriations (contra to account 153).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by estimates.

*(e) Amounts of bills rendered which when collected will be lawfully available to reimburse the current "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 151 and credit account 650.5).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(f) Amounts of collections not previously billed which are lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 106 and credit account 650.5).

*(g) Amounts of advances received or established as estimated receipts from other Government agencies which are considered as available for allotment (contra to account 533 with a concurrent entry to debit account 106 or 153 and credit account 318).

*Documentation for (f) and (g): Memorandum of Collection (Form 1021), Voucher for Transfers Between Appropriations and/or Funds (SF 1080-Revised, copy of letter requesting payment or notification from Budget Division or Assistant Director of Finance for Liaison.

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Documentation: Journal Voucher
(SF 1017 G - Revised).

(f) Amounts reversed for which advances are received from other Government agencies (contra to account 153).

(g) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 500 with concurrent entry to debit account 107 and credit account 106).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(h) Balances, annually be 30 September as of the preceding 30 June, of accounts 136 and 137 for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to accounts 136 and 137).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(i) Amount, annually by 30 September, of the balance of account 514 for the appropriation which on the preceding 30 June had been unavailable for obligation for two fiscal years (contra to account 514).

Documentation: Journal Voucher
(SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

Revised:
14 September 1962

(e) Amounts of bills rendered requesting advances from other Government agencies which when collected will be available for allotment (contra to account 153).

Documentation: Voucher for Transfer Between Appropriations and/or Funds
(SF 1080 - Revised).

(f) Amounts of bills rendered which when collected will be lawfully available to reimburse the current "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 152.9 and credit account 650.5).

Documentation: Voucher for Transfer Between Appropriations and/or Funds
(SF 1080 - Revised), or copy of letter requesting payment.

(g) Amounts of collections not previously billed which are lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 106 and credit account 650.5).

(h) Amounts of advances received from other Government agencies (contra to account 533 with a concurrent entry to debit account 106 and credit account 318).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

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Documentation: Journal Voucher
(SF 1017 G - Revised).

(f) Amounts reversed for which advances are received from other Government agencies (contra to account 153).

(g) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 500 with concurrent entry to debit account 107 and credit account 106).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(h) Balances, annually by 30 September as of the preceding 30 June, of accounts 136 and 137 for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to accounts 136 and 137).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(i) Amount, annually by 30 September, of the balance of account 514 for the appropriation which on the preceding 30 June had been unavailable for obligation for two fiscal years (contra to account 514).

Documentation: Journal Voucher
(SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

(j) Amounts, annually by 30 September as of the preceding 30 June, needed to increase accounts 135.M and 135.Q and 520.M and 520.Q to the total amounts of unliquidated confidential funds obligations and vouchered funds

(e) Amounts of funds received representing advances from other Government agencies which are available for allotment (contra to account 503).

Documentation: Memorandum of Collection (Form 1021) or Voucher and Schedule of Withdrawals and Credits (SF 1081 - Revised).

(f) Amounts of bills rendered which when collected will be lawfully available to reimburse the current "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 152.9 and credit account 650.5).

Documentation: Voucher for Transfer Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(g) Amounts of collections not previously billed which are lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 106 and credit account 650.5).

(h) Amounts of advances received from other Government agencies (contra to account 533 with a concurrent entry to debit account 106 and credit account 318).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(i) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to

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Documentation: Journal Voucher
(SF 1017 G - Revised).

(f) Amounts reversed for which advances are received from other Government agencies (contra to account 153).

(g) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 500 with concurrent entry to debit account 107 and credit account 106).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(h) Balances, annually by 30 September as of the preceding 30 June, of accounts 136 and 137 for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to accounts 136 and 137).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(i) Amount, annually by 30 September, of the balance of account 514 for the appropriation which on the preceding 30 June had been unavailable for obligation for two fiscal years (contra to account 514).

Documentation: Journal Voucher
(SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

(j) Amounts, annually by 30 September as of the preceding 30 June, needed to increase accounts 135.M and 135.Q and 520.M and 520.Q to the total amounts of unliquidated confidential funds obligations and vouchered funds

(e) Amounts of bills rendered requesting advances from other Government agencies which when collected will be available for allotment (contra to account 153).

Documentation: Voucher for Transfer Between Appropriations and/or Funds
(SF 1080 - Revised).

(f) Amounts of bills rendered which when collected will be lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 152.9 and credit account 650.5).

Documentation: Voucher for Transfer Between Appropriations and/or Funds
(SF 1080 - Revised), or copy of letter requesting payment.

(g) Amounts of collections not previously billed which are lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 106 and credit account 650.5).

(h) Amounts of advances received from other Government agencies (contra to account 533 with a concurrent entry to debit account 106 and credit account 318).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(i) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to

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Documentation: Journal Voucher
(SF 1017 G - Revised).

(f) Amounts reversed for which advances are received from other Government agencies (contra to account 153).

(g) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 500 with concurrent entry to debit account 107 and credit account 106).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(h) Balances, annually by 30 November as of the preceding 30 June, of accounts 136 and 137 for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to accounts 136 and 137).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(i) Amount, annually by 30 ~~September~~ ^{September} November, of the balance of account 514 for the appropriation which on the preceding 30 June had been unavailable for obligation for two fiscal years (contra to account 514).

Documentation: Journal Voucher
(SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

(j) Amounts, annually by 30 ~~September~~ ^{September} as of the preceding 30 June, needed to increase accounts 135.M and 520.M to the total amounts of unliquidated confidential funds obligations

(e) Amounts of bills rendered requesting advances from other Government agencies which when collected will be available for allotment (contra to account 153).

Documentation: Voucher for Transfer Between Appropriations and/or Funds (SF 1080 - Revised).

(f) Amounts of bills rendered which when collected will be lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 152.9 and credit account 650.5).

Documentation: Voucher for Transfer Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(g) Amounts of collections not previously billed which are lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 531 with a concurrent entry to debit account 106 and credit account 650.5).

(h) Amounts of advances received from other Government agencies (contra to account 533 with a concurrent entry to debit account 106 and credit account 318).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(i) Amounts of unapplied proceeds in account 351 or 352 from the

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(h) Amount, annually by 30 September, of the balance of account 514 for the appropriation which on the preceding 30 June had been unavailable for obligation for two fiscal years (contra to account 514).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by memorandum from Chief, Budget Division.

*(i) Amounts, annually by 30 September as of the preceding 30 June, needed to increase accounts 135.M and 520.M to the total amounts of unliquidated confidential funds obligations and vouchered funds obligations, respectively, applicable to appropriations which have been unavailable for obligation two or more fiscal years (contra to account 135.M or 520.M).

*Documentation: Vouchered Funds Posting Voucher (Form 2094), supported by memorandum from Chief, Budget Division.

(j) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 500).

*Documentation: Vouchered Funds Posting Voucher (Form 2094), supported by memorandum from Chief, Budget Division.

*NOTE: Allotment advices shall not be recorded as debits in this account in advance of the credit entry (credit entry (g) above) evidencing "availability". When allotments representing funds from other Government agencies are recorded, the Fiscal Division should verify whether credit entry (g) has been recorded for such funds; if not, appropriate entry should be made.

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(h) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 531 with concurrent entries to debit account 351 or 352 and credit account 650.5).

*(i) Amounts, annually by 30 September as of the preceding 30 June, of unobligated vouchered fund allotments and unliquidated obligations for the appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 510).

(j) Gross amount, annually by 30 September as of the preceding 30 June, of confidential funds allotments applicable to the appropriation which at that date had been unavailable for obligation for two fiscal years (contra to account 135).

*Documentation for (h), (i), and (j): Vouchered Funds Posting Voucher (Form 2094).

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(j) Amounts, annually by 30 September as of the preceding 30 June, needed to increase accounts 135.M and 135.Q and 520.M and 520.Q to the total amounts of unliquidated confidential funds obligations and vouchered funds obligations, respectively, applicable to appropriations which have been unavailable for obligation two or more fiscal years (contra to account 135.M and Q or 520.M and Q).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by memorandum from Chief, Budget Division.

(k) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the "G" appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 534).

(l) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 500).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

*(i) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 531 with concurrent entries to debit account 351 or 352 and credit account 650.5).

Documentation: Journal Voucher (SF 1017 G - Revised).

(j) Amounts, annually, by 30 September as of the preceding 30 June, of unobligated allotments and unliquidated obligations for the fiscal year or "G" appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised).

(k) Gross amount, annually by 30 September as of the preceding 30 June, of confidential funds allotments applicable to the appropriation which at that date had been unavailable for obligation for two fiscal years (contra to account 135).

Documentation: Journal Voucher (SF 1017 G - Revised).

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7 June 1963

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(j) Amounts, annually by 30 September as of the preceding 30 June, needed to increase accounts 135.M and 135.Q and 520.M and 520.Q to the total amounts of unliquidated confidential funds obligations and vouchered funds obligations, respectively, applicable to appropriations which have been unavailable for obligation two or more fiscal years (contra to account 135.M and Q or 520.M and Q).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by memorandum from Chief, Budget Division.

(k) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the "G" appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 534).

(l) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 500).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

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(i) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 531 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 351 or 352 and credit account 650.5).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(j) Amounts, annually by 30 September as of the preceding 30 June, of unobligated allotments and unliquidated obligations for the fiscal year or "G" appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised).

(k) Gross amount, annually by 30 September as of the preceding 30 June, of confidential funds allotments applicable to the appropriation which at that date had been unavailable for obligation for two fiscal years (contra to account 135).

Documentation: Journal Voucher (SF 1017 G - Revised).

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S E C R E T

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obligations, respectively, applicable to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 135.M and Q or 520.M and Q).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by memorandum from Chief, Budget Division.

(k) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the "G" appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 534).

(l) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 500).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

account 531 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 351 or 352 and credit account 650.5).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(j) Amounts, annually by 30 September as of the preceding 30 June, of unobligated allotments and unliquidated obligations for the fiscal year or "G" appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised).

(k) Gross amount, annually by 30 September as of the preceding 30 June, of confidential funds allotments applicable to the appropriation which at that date had been unavailable for obligation for two fiscal years (contra to account 135).

Documentation: Journal Voucher (SF 1017 G - Revised).

and amounts of funds received from government agencies for which credits are included in this account (contra to account 500).

and amounts of funds received from government agencies for which credits are included in this account (contra to account 500).

Revised:
1 February 1962

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obligations, respectively, applicable to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 135.M and Q or 520.M and Q).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by memorandum from Chief, Budget Division.

(k) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the "G" appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 534).

(l) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 500).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

account 531 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 351 or 352 and credit account 650.5).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(j) Amounts, annually by 30 September as of the preceding 30 June, of unobligated allotments and unliquidated obligations for the fiscal year or "G" appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised).

(k) Gross amount, annually by 30 September as of the preceding 30 June, of confidential funds allotments applicable to the appropriation which at that date had been unavailable for obligation for two fiscal years (contra to account 135).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
10 March 1961

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and vouchered funds obligations, respectively, applicable to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 135.M or 520.M).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by memorandum from Chief, Budget Division.

(k) Amount, annually by 30 November as of the preceding 30 June, of the balance remaining in this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 500).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by memorandum from Chief, Budget Division.

sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 531 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 351 or 352 and credit account 650.5).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(j) Amounts, annually by 30 November as of the preceding 30 June, of unobligated allotments and unliquidated obligations for the fiscal year appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised).

(k) Gross amount, annually by 30 November as of the preceding 30 June, of confidential funds allotments applicable to the appropriation which at that date had been unavailable for obligation for two fiscal years (contra to account 135).

Documentation: Journal Voucher (SF 1017 G - Revised).

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510 - Unobligated Allotments

This credit balance (budgetary) account represents the total unobligated balances of vouchered funds allotments, the details of which are shown in the allotment ledger. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. Unobligated allotments of funds advanced from other Government agencies will be maintained in a separate account identified with a "G" suffix.

Debit this account with:

(a) Amounts of vouchered funds allotments cancelled or reduced (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by allotment advices.

(b) Net monthly totals of transactions currently recorded in the "Obligations Incurred" column of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 520).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(c) Net monthly totals of the transactions currently recorded in the "Net Disbursements" column of the allotment ledger for the current, the "No Year", the "G", and the two preceding fiscal year appropriations (contra to account 530).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

Credit this account with:

(a) Amounts of available funds allotted for obligation (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by allotment advices.

(b) Net monthly totals of transactions currently recorded in the "Obligations Liquidated" column of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 520).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(c) Amount, annually by 30 September as of the preceding 30 June, of the balance of account 520 for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 520).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
10 March 1961

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510 -1-2

510 - Unobligated Allotments

This credit balance (budgetary) account represents the total unobligated balances of vouchered funds allotments, the details of which are shown in the allotment ledger. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. Unobligated allotments of funds advanced from other Government agencies will be maintained in a separate account identified with a "G" suffix.

Debit this account with:

(a) Amounts of vouchered funds allotments cancelled or reduced (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by allotment advices.

(b) Net monthly totals of transactions currently recorded in the "Obligations Incurred" column of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 520).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(c) Net monthly totals of the transactions currently recorded in the "Net Disbursements" column of the allotment ledger for the current, the "No Year", the "G", and the two preceding fiscal year appropriations (contra to account 530).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

Credit this account with:

(a) Amounts of available funds allotted for obligation (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by allotment advices.

(b) Net monthly totals of transactions currently recorded in the "Obligations Liquidated" column of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 520).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(c) Amount, annually by 30 November as of the preceding 30 June, of the balance of account 520 for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 520).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
1 July 1960

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(d) Amount, annually by 30 September as of the preceding 30 June, of the balance of this account for the fiscal year of "G" appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised

2 MAR 1964

Revised
10 May 1961

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Revised by revision #7 - 10 March 1961
Approved For Release 2002/10/31 : CIA-RDP78-05244A000200090001-6

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(d) Amount, annually by 30 November as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 505).

Documentation: Journal Voucher
(SF 1017 G - Revised).

Revised
1 July 1960

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Approved For Release 2002/10/31 : CIA-RDP78-05244A000200090001-6

S E C R E T

514

514 - Unobligated Appropriations Transferred to Reserve

This debit balance (budgetary) account represents the balance of unobligated appropriations no longer available for obligation which have been or are to be transferred to the reserve for contingencies and carried forward to succeeding fiscal years. Such transfers are debited to this account in lieu of accounts 135, 505, and 510 in order that accounts 135 and 510 will continue to control the total allotments authorized and account 505 will continue to reflect the unallotted balance of the appropriation. A separate decimal account will be maintained for each fiscal year appropriation.

Debit this account with:

(a) Amount, prior to closing the books as of 30 June, of unobligated balance of the appropriation which became unavailable for obligation on that date. The unobligated balance will represent unobligated vouchered and confidential funds allotments and unallotted appropriations (contra to account 501).

Documentation: Journal Voucher (SF 1017 G - Revised).

(b) Amount, as of the end of each month after the initial establishment of a balance herein, necessary to increase the balance of this account to equal the sum of Fiscal Division accounts 505 and 510 and Finance Division account 510 for the applicable fiscal year (contra to account 501).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Amount, as of the end of each month after the initial establishment of a balance herein, necessary to reduce the balance of this account to equal the sum of Fiscal Division accounts 505 and 510 and Finance Division account 510 for the applicable fiscal year (contra to account 501).

Documentation: Journal Voucher (SF 1017 G - Revised).

(b) Amount annually, by 30 September as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 505).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
2 MAR 1964

Revised
10 March 1961

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514 - Unobligated Appropriations Transferred to Reserve

This debit balance (budgetary) account represents the balance of unobligated appropriations no longer available for obligation which have been or are to be transferred to the reserve for contingencies and carried forward to succeeding fiscal years. Such transfers are debited to this account in lieu of accounts 135, 505, and 510 in order that accounts 135 and 510 will continue to control the total allotments authorized and account 505 will continue to reflect the unallotted balance of the appropriation. A separate decimal account will be maintained for each fiscal year appropriation.

Debit this account with:

(a) Amount, prior to closing the books as of 30 June, of unobligated balance of the appropriation which became unavailable for obligation on that date. The unobligated balance will represent unobligated vouchered and confidential funds allotments and unallotted appropriations (contra to account 501).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(b) Amount, as of the end of each month after the initial establishment of a balance herein, necessary to increase the balance of this account to equal the sum of Fiscal Division accounts 505 and 510 and Finance Division account 510 for the applicable fiscal year (contra to account 501).

Documentation: Journal Voucher
(SF 1017 G - Revised).

Credit this account with:

(a) Amount, as of the end of each month after the initial establishment of a balance herein, necessary to reduce the balance of this account to equal the sum of Fiscal Division accounts 505 and 510 and Finance Division account 510 for the applicable fiscal year (contra to account 501).

Documentation: Journal Voucher
(SF 1017 G - Revised).

(b) Amount annually, by 30 November as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 505).

Documentation: Journal Voucher
(SF 1017 G - Revised).

Revised
19 September 1958

S E C R E T

520

520 - Unliquidated Obligations

This credit balance (budgetary) account represents the total unliquidated obligations of vouchered funds, the details of which are shown in the allotment ledger. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. In addition, a separate account identified with an "M" suffix will be maintained for the amount of unliquidated obligations incurred against appropriations which have been unavailable for obligation for two or more fiscal years. Unliquidated obligations of funds advanced from other Government agencies will be maintained in a separate account identified with a "G" suffix. A separate "Q" account will be maintained for funds advanced to the Agency by other U. S. Government agencies which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

(a) Net monthly totals of transactions currently recorded in the "Obligations Liquidated" columns of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 510).

(b) Net monthly totals of the transactions currently recorded in the "Net Disbursements" column of the allotment ledger for appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 530).

Documentation for (a) and (b):
Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(c) Amount, annually by 30 September as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Net monthly totals of transactions currently recorded in the "Obligations Incurred" columns of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(b) Amount, annually by 30 September as of the preceding 30 June, needed to increase the "M" or "Q" accounts to the total amount of unliquidated vouchered funds obligations applicable to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 505 for the year of the lapsing appropriation).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised

10 March 1961

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S E C R E T

Revised
2 MAR 1964

520 - Unliquidated Obligations

This credit balance (budgetary) account represents the total unliquidated obligations of vouchered funds, the details of which are shown in the allotment ledger. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. In addition, a separate account identified with an "M" suffix will be maintained for the amount of unliquidated obligations incurred against appropriations which have been unavailable for obligation for two or more fiscal years. Unliquidated obligations of funds advanced from other Government agencies will be maintained in a separate account identified with a "G" suffix.

Debit this account with:

(a) Net monthly totals of transactions currently recorded in the "Obligations Liquidated" columns of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 510).

(b) Net monthly totals of the transactions currently recorded in the "Net Disbursements" column of the allotment ledger for appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 530).

Documentation for (a) and (b):
Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(c) Amount, annually by 30 November as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Net monthly totals of transactions currently recorded in the "Obligations Incurred" columns of the allotment ledger for the current, "No Year", "G", and two preceding fiscal year appropriations (contra to account 510).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

(b) Amount, annually by 30 November as of the preceding 30 June, needed to increase the "M" account to the total amount of unliquidated vouchered funds obligations applicable to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 505 for the year of the lapsing appropriation).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised

1 July 1960 Approved For Release 2002/10/31 : CIA-RDP78-05244A000200090001-6

S E C R E T

530 - Expended Appropriations

* This credit balance (budgetary) account represents the net amount of appropriation expenditures from vouchered fund allotments. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. In addition, a separate account identified with an "M" suffix will be maintained for expenditures of appropriations which have been unavailable for obligation for two or more fiscal years. Expenditures of funds advanced from other Government agencies including such funds which have been unavailable for allotment for two or more fiscal years, will be maintained in a separate account identified with a "G" suffix. A subsidiary account will be maintained for each allotment.

Debit this account with:

*(a) Amount, at the end of each fiscal year, of expenditures applicable to the currently lapsing appropriation and to the "M" account (contra to account 450).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

*(b) Amount of expenditures for "X" and "G" account allotments for completed activities (contra to account 450).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

Credit this account with:

*(a) Net expenditures during the month (contra to account 510 for the active appropriations and to account 520 for the "M" account).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by monthly summary of budgetary account transactions.

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NOTE: As of the end of each month, in order to prove that the balances of the accounts representing the net available fund resources of the Agency for which the Fiscal Division is maintaining accounts are in agreement with the unexpended appropriation accounts, a determination shall be made that the cumulative sum of the net changes in accounts 303-2, 535, 536, 601, and 661 for the fiscal year to date is in agreement with the total amount credited to this account for the fiscal year to date.

606

Revised
2 March 1964

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S E C R E T

530

530 - Expended Appropriations

This credit balance (budgetary) account represents the net amount of appropriation expenditures as evidenced by vouchers and claims approved for payment from Agency appropriations the details of which are shown in the allotment ledger. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. In addition, a separate account identified with an "M" suffix will be maintained for expenditures of appropriations which have been unavailable for obligation for two or more fiscal years. Expenditures of funds advanced from other Government agencies will be maintained in a separate account identified with a "G" suffix. A separate "Q" account will be maintained for funds advanced to this Agency by other U. S. Government agencies which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

(a) At the end of each fiscal year, the amount of expenditures applicable to the currently lapsing appropriation, currently lapsing "G" accounts and the "M", "Q", and "X" accounts (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Net monthly totals of transactions currently recorded in the "Net Disbursements" columns of the allotment ledger accounts (contra to account 510 for the current, "No Year", and two preceding fiscal year appropriations, and to account 520.M or 520.Q for appropriations which have been unavailable for obligation for two or more fiscal years).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

NOTE: As of the end of each month, in order to prove that the balances of the accounts representing the net available fund resources of the Agency for which the Fiscal Division is maintaining accounts are in agreement with the unexpended appropriation accounts, a determination shall be made that the cumulative sum of the net changes in accounts 535 and 601 for the fiscal year to date is in agreement with the total amount credited to this account for the fiscal year to date.

Revised

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530 - Expended Appropriations

This credit balance (budgetary) account represents the net amount of appropriation expenditures as evidenced by vouchers and claims approved for payment from Agency appropriations the details of which are shown in the allotment ledger. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. In addition, a separate account identified with an "M" suffix will be maintained for expenditures of appropriations which have been unavailable for obligation for two or more fiscal years. Expenditures of funds advanced from other Government agencies will be maintained in a separate account identified with a "G" suffix.

Debit this account with:

(a) Amount of expenditures applicable to the "M" account and the currently lapsing appropriation at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Net monthly totals of transactions currently recorded in the "Net Disbursements" columns of the allotment ledger accounts (contra to account 510 for the current, "No Year", and two preceding fiscal year appropriations, and to account 520 for appropriations which have been unavailable for obligation for two or more fiscal years.

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly summary of allotment ledger totals.

NOTE: As of the end of each month, in order to prove that the balances of the accounts representing the net available fund resources of the Agency for which the Fiscal Division is maintaining accounts are in agreement with the unexpended appropriation accounts, a determination shall be made that the cumulative sum of the net changes in accounts 535 and 601 for the fiscal year to date is in agreement with the total amount credited to this account for the fiscal year to date.

530 - Expended Appropriations

This credit balance (budgetary) account represents the net amount of appropriation expenditures as evidenced by vouchers and claims approved for payment from Agency appropriations the details of which are shown in the allotment ledger. A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. In addition, a separate account identified with an "M" suffix will be maintained for expenditures of appropriations which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

(a) Amount of expenditures applicable to the "M" account and the currently lapsing appropriation at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Net monthly totals of transactions currently recorded in the "Net Disbursements" columns of the allotment ledger accounts (contra to account 510 for the current, the "No Year", and the two preceding fiscal year appropriations, and to account 520 for appropriations which have been unavailable for obligation for two or more fiscal years.

Documentation: Journal Voucher (SF 1017 G - Revised), supported by monthly summary of allotment ledger totals.

NOTE: As of the end of each month, in order to prove that the balances of the accounts representing the net available fund resources of the Agency for which the Fiscal Division is maintaining accounts are in agreement with the unexpended appropriation accounts, a determination shall be made that the cumulative sum of the net changes in accounts 535 and 601 for the fiscal year to date is in agreement with the total amount credited to this account for the fiscal year to date.

Revised
29 April 1960

531 -1-2

531 - Reimbursements to Appropriations

This debit balance (budgetary) account represents the amount of reimbursements to appropriations, except appropriations which have been unavailable for obligation for two or more fiscal years (see account 601). A separate decimal account reflecting the last digit of the corresponding fiscal year as the suffixed digit will be maintained for the current and for each of the preceding fiscal year appropriations. A separate account identified with an "X" suffix will be maintained for "No Year" appropriations. Reimbursements for costs incurred against funds advanced from other Government agencies will be maintained in a separate account identified with an "G" suffix.

Debit this account with:

(a) Amounts of bills rendered which, when collected, will be lawfully available to reimburse such appropriations (contra to account 505 with a concurrent entry to debit account 152.9 and credit account 650.5; if the amount was previously estimated, reverse the original entry with a debit to account 505 and credit to account 153).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(b) Amount of collections not previously billed which are lawfully available to reimburse such appropriations (contra to account 505 with a concurrent entry to debit account 106 and credit account 650.5; if the amount was previously estimated, reverse the original entry with a debit to account 505 and a credit to account 153).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Revised

1 July 1960

Credit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
2 MAR 1964

S E C R E T

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(c) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 505 with concurrent entries to debit account 351 or 352 and credit account 650.5).

Documentation: Journal Voucher
(SF 1017 G - Revised).

*(d) Amount of indirect costs incurred against funds advanced from other Government agencies (contra to account 650.5 with a concurrent entry to (1) debit account 505.G and credit account 106.G, and (2) debit account 106 current year and credit account 505 current year; total costs (direct and indirect) are concurrently recorded by debit to account 318 and credit to account 533.

Documentation: Journal Voucher
(SF 1017 G - Revised) supported by reports from the Finance and Fiscal Divisions showing costs incurred.

Revised
7 June 1963

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S E C R E T

Revised
8 MAR 1964

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(c) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 505 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 351 or 352 and credit account 650.5).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(d) Amount of costs incurred against funds advanced from other Government agencies (contra to account 533 with a concurrent entry to debit account 318 and credit account 650.5).

indirect costs only?

Documentation: Journal Voucher (SF 1017 G - Revised) supported by reports from the Finance and Fiscal Divisions showing costs incurred.

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Revised 1 July 1960
(Reprinted 10 March 1961 to
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revised 10 March 1961

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(reprinted to change

(c) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 505 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 351 or 352 and credit account 650.5).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(d) Amount of costs incurred against funds advanced from other Government agencies (contra to account 533 with a concurrent entry to debit account 318 and credit account 650.5).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by reports from the Finance and Fiscal Divisions showing costs incurred.

SECRET

533

533 - Appropriations Transferred from Other U. S. Government Agencies

This debit balance (budgetary) account represents the balance of appropriations transferred from other Government agencies.

Debit this account with:

*(a) Amount of funds received or established as estimated receipts from other Government agencies which are considered as available for allotment (contra to account 505 with a concurrent entry to debit account 106 or 153 and credit account 318).

Documentation: Memorandum of Collection (Form 1021).

Credit this account with:

*(a) Amounts of direct and indirect costs incurred applicable to such funds (contra to account 318 with a concurrent entry for the amount of indirect costs to (1) debit account 531 and credit account 650.5, and (2) debit account 505.G and credit account 505).

*Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by summary of current costs incurred.

Revised
2 March 1964

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S E C R E T

533

533 - Appropriations Transferred from Other U.S. Government Agencies

This debit balance (budgetary) account represents the balance of appropriations transferred from other Government agencies.

Debit this account with:

(a) Amount of funds received from other Government agencies (contra to account 505 with a concurrent entry to debit account 106 and credit account 318).

Documentation: Memorandum of Collection (Form 1021).

Credit this account with:

*(a) Amounts of direct and indirect costs incurred applicable to such funds as of the end of each quarter (contra to account 318 with a concurrent entry for the amount of indirect costs to (1) debit account 531 and credit account 650.5, (2) debit account 505.G and credit account 106.G, and (3) debit account 106 current year and credit account 505 current year).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by reports from the Finance and/or Fiscal Divisions showing cost incurred.

Revised
7 June 1963

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533

533 - Appropriations Transferred from Other U. S. Government Agencies

This debit balance (budgetary) account represents the balance of appropriations transferred from other Government agencies.

Debit this account with:

(a) Amount of funds received from other Government agencies (contra to account 505 with a concurrent entry to debit account 106 and credit account 318).

Documentation: Memorandum of Collection (Form 1021).

Credit this account with:

(a) Amounts of costs incurred applicable to such funds as of the end of each quarter (contra to account 531 with a concurrent entry to debit account 318 and credit account 650.5).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by a memorandum from the Finance and/or Fiscal Divisions showing cost incurred.

ILLEGIB

Handwritten notes:
2 June 1963
Dr 318 } Total Costs
Cr 533
Dr 331 } indirect Costs
Cr 650.5
Dr 505.8 } direct Costs
Cr 106.8
Dr 106
Cr 505
1350.2 ??
135

533

533 - Appropriations Transferred from Other U. S. Government Agencies

This debit balance (budgetary) account represents the balance of appropriations transferred from other Government agencies.

Debit this account with:

(a) Amount of funds received from other Government agencies (contra to account 505 with a concurrent entry to debit account 106 and credit account 318).

Documentation: Memorandum of Collection (Form 1021).

Credit this account with:

(a) Amounts of costs incurred applicable to such funds as of the end of each quarter (contra to account 531 with a concurrent entry to debit account 318 and credit account 650.5).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by a memorandum from the Finance and/or Fiscal Divisions showing costs incurred.

Issued
1 July 1960

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534

534 - Appropriations Not Available for Allotment (Pending Return to
Other U. S. Government Agencies)

This credit balance (budgetary) account represents the unobligated balances of advances from other U. S. Government agencies which have been unavailable for obligation for two or more fiscal years. All entries to this account will be identified with a "G" suffix.

Debit this account with:

(a) Amount of balances in this account returned to other agencies (contra to account 533 with a concurrent entry to debit account 318 and credit account 106.G)

Credit this account with:

(a) Amount, annually by 30 September as of the preceding 30 June, necessary to close out the "G" year appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 505.G)

Issued
10 March 1961

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E. Cost Accounts

535 -1-2

535 - Expenditures from Overt Allotments for Property

This debit balance reciprocal account represents the amount of disbursements made by the Fiscal Division representing property expenditures applied against overt allotments for which the debit to an asset, liability or expense account is recorded in the accounts maintained by the Finance Division. A separate account identified with an "M" suffix will be maintained for the amount of such disbursements applicable to appropriations which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

(a) Amounts of property costs incurred by other Government agencies from advances made and recorded in account 146.4 that are chargeable to vouchered fund allotments (contra to account 146.4).

Documentation: Journal Voucher (SF 1017G - Revised), supported by monthly or other statements submitted by agency to which the advance was made.

(b) Amounts of vouchers and claims covering purchases of property scheduled to the disbursing officer for payment (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of bills rendered for collection of refunds to appropriations applicable to expenditures previously charged to this account (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(b) Amounts of collections of refunds to appropriations applicable to expenditures previously charged to this account, if not previously billed (contra to account 106).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

1 July 1957

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Revised
2 MAR 1964

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535 - 2 - 2

(c) Amounts of advances charged to this account when property has been received and final settlement of the contract is made (contra to account 146.7).

Documentation: Journal Voucher 1017 G - Revised)
Supported by receiving report evidencing delivery of property and evidence of final settlement.

(c) Amounts of checks covering property items scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 Revised).

(d) Amount of balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

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Revised
14 September 1962

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Revised
2 MAR 1964

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535 -2-2

(c) Amounts of checks covering property items scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 Revised).

(d) Amount of balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

1 July 1957

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SECRET

601 - 1 - 2

E. Cost Report Accounts

601 - Direct Allotment Costs

* This debit balance (nominal) account represents the total vouchered costs of the Agency for a fiscal year which are concurrently recorded as expenditures except property paid for from vouchered funds which is recorded on the books of the Confidential Funds Division (see accounts 303.2, 535, and 536). Subsidiary detail for this account will be maintained by sub-object class within cost centers.

Debit this account with:

(a) Amounts of costs other than property costs incurred by other Government agencies from advances made and recorded in account 146.4 by the Fiscal Division (contra to account 146.4).

*Documentation: Vouchered Funds Posting Voucher (Form 2094), supported by monthly or other statements submitted by agency to which the advance was made.

21
*(b) Amounts of travel vouchers submitted by Agency personnel to be recorded as a reduction of travel advances in account 144.1 or 144.3 (contra to account 144.1 or 144.3).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of bills rendered for refunds to appropriations applicable to expenditures previously charged to this account (contra to account 152.9).

12
*Documentation: Memorandum of Collection (Form 1021), Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

21
*(b) Amounts of collections of refunds to appropriations applicable to expenditures previously charged to the account if not previously billed (contra to account 105 or 106).

*Documentation: Memorandum of Collection (Form 1021), or Voucher and Schedule of Payments (SF 1166).

Revised
2 March 1964

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601 -1-2

601 - Direct Allotment Costs

This debit balance (nominal) account represents the total vouchered costs of the Agency for a fiscal year which are concurrently recorded as expenditures except property paid for from vouchered funds which is recorded on the books of the Finance Division (see account 535). This account will serve as a control over subsidiary records maintained by sub-object class. A separate account identified with an "M" suffix will be maintained for the amount of such costs applicable to appropriations which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

(a) Amounts of costs other than property costs incurred by other Government agencies from advances made and recorded in account 146.4 by the Fiscal Division (contra to account 146.4).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by monthly or other statements submitted by agency to which the advance was made.

(b) Amounts of travel vouchers submitted by Agency personnel to be recorded as a reduction of travel advances in account 144 (contra to account 144).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of bills rendered for refunds to appropriations applicable to expenditures previously charged to this account (contra to account 152.9).

Documentation: Memorandum of Collection (Form 1021), or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(b) Amounts of collections of refunds to appropriations applicable to expenditures previously charged to the account, if not previously billed (contra to account 106).

Documentation: Memorandum of Collection (Form 1021), or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Revised
1 July 1959

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2 MAR 1964

(c) Amounts of vouchers and claims, other than those covering purchases of property to be recorded by the Confidential Funds Division scheduled to the Disbursing Officer for payment (contra to account 106 (136 in case of certain types of payroll deductions), 250, or applicable withholding account).

*(d) Amounts advanced to other Government agencies which are recorded as charges to cost and allotment expenditures when the advance is made (contra to account 106 with a concurrent entry to debit account 146.3 and credit account 346.3).

Documentation for all entries.
Voucher and Schedule of Payments (SF 1166).

(c) Amounts of checks pertaining to current costs that are scheduled to the Disbursing Officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(d) Amount of reimbursements to appropriations which have been unavailable for obligations for two or more fiscal years (contra to account 152.9 for amounts being billed or to account 106 if the reimbursement is a collection not previously billed).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), a copy of letter requesting payment, Memorandum of Collection (Form 1021), or Voucher and Schedule of Payments (SF 1166).

(e) Amount of balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Vouchered Funds Posting Voucher (Form 2094).

Revised
2 March 1964

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S E C R E T

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601 - 2 - 2

*(c) Amounts of vouchers and claims other than those covering purchases of property to be recorded by the Finance Division scheduled to the disbursing officer for payment (contra to account 106 (136 in case of certain types of payroll deductions), 250, or applicable withholding account).

(d) Amounts advanced to other Government agencies which are recorded as charges to cost and allotment expenditures when the advance is made (contra to account 346.3 with a concurrent entry to debit account 146.3 and credit account 106).

Documentation for all entries:
Voucher and Schedule of Payments (SF 1166).

(e) Amounts of advances charged to this account, with approval of allottee, upon receipt of evidence that property covered by the contract will not be delivered (contra to account 146.7).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by evidence that property covered by the contract will not be received, approved by the allottee.

(c) Amounts of checks pertaining to current costs that are scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(d) Amount of reimbursements to appropriations which have been unavailable for obligations for two or more fiscal years (contra to account 152.9 for amounts being billed or to account 106 if the reimbursement is a collection not previously billed).

*Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), a copy of letter requesting payment, Memorandum of Collection (Form 1021), or Voucher and Schedule of Payments (SF 1166).

(e) Amount of balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
7 June 1963

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(c) Amounts of vouchers and claims other than those covering purchases of property to be recorded by the Finance Division scheduled to the disbursing officer for payment (contra to account 106 (136 in case of certain types of payroll deductions), 250, 310.2, 310.6, 310.7, 313.2, or 313.7).

(d) Amounts advanced to other Government agencies which are recorded as charges to cost and allotment expenditures when the advance is made (contra to account 346.3 with a concurrent entry to debit account 146.3 and credit account 106).

Documentation for all entries:
Voucher and Schedule of Payments (SF 1166).

(c) Amounts of checks pertaining to current costs that are scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(d) Amount of reimbursements to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 152.9 for amounts being billed or to account 106 if the reimbursement is a collection not previously billed).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), a copy of letter requesting payment, Memorandum of Collection (Form 1021) or Schedule of Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(e) Amount of balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

S E C R E T

601 - 2 - 2

(c) Amounts of vouchers and claims other than those covering purchases of property to be recorded by the Finance Division scheduled to the disbursing officer for payment (contra to account 106 (136 in case of certain types of payroll deductions), 250, 310.2, 310.6, 310.7, 313.2, or 313.7).

(d) Amounts advanced to other Government agencies which are recorded as charges to cost and allotment expenditures when the advance is made (contra to account 346.3 with a concurrent entry to debit account 146.3 and credit account 106).

Documentation for all entries:
Voucher and Schedule of Payments (SF 1166).

(e) Amounts of advances charged to this account, with approval of allottee, upon receipt of evidence that property covered by the contract will not be delivered (contra to account 146.7).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by evidence that property covered by the contract will not be received, approved by the allottee.

(c) Amounts of checks pertaining to current costs that are scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

(d) Amount of reimbursements to appropriations which have been unavailable for obligations for two or more fiscal years (contra to account 152.9 for amounts being billed or to account 106 if the reimbursement is a collection not previously billed).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), a copy of letter requesting payment, Memorandum of Collection (Form 1021) or Schedule of Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

(e) Amount of balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
14 September 1962

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S E C R E T

F. Other Cost and Income Accounts

627 - Funds Returned to U. S. Treasury

This debit balance (nominal) account represents, without regard to appropriations, amount of income received by the Agency during the current fiscal year which has been turned in to the General Fund of the Department of the Treasury.

Debit this account with:

(a) Amounts of collections which are required to be deposited into the Treasury as Miscellaneous Receipts (contra to account 152.9 if previously billed, or 650.1 if not previously billed).

Documentation: Memorandum of Collection (Form 1021).

(b) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are transferred into the Treasury as Miscellaneous Receipts (contra to account 106 with concurrent entry to debit account 351 or 352 and credit account 650.1).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of uncollectible checks returned by the Department of the Treasury representing Miscellaneous Receipts (contra to account 152.9).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

(b) Amount of balance in this account at the close of each fiscal year (contra to account 450).

*Documentation: Vouchered Funds Posting Voucher (Form 2094).

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caption only.

2 March 1964

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S E C R E T

627

627 - Funds Returned to U.S. Treasury

This debit balance (nominal) account represents, without regard to appropriations, amount of income received by the Agency during the current fiscal year which has been turned in to the General Fund of the Department of the Treasury.

Debit this account with:

(a) Amounts of collections which are required to be deposited into the Treasury as Miscellaneous Receipts (contra to account 152.9 if previously billed, or 650.1 if not previously billed).

Documentation: Memorandum of Collection (Form 1021).

*(b) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are transferred into the Treasury as Miscellaneous Receipts (contra to account 106 with concurrent entry to debit account 351 or 352 and credit account 650.1).

* Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amounts of uncollectible checks returned by the Department of the Treasury representing Miscellaneous Receipts (contra to account 152.9).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

(b) Amount of balance in this account at the close of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
7 June 1963

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Revised
2 MAR 1964
reprinted to add
captain only

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627

627 - Funds Returned to U.S. Treasury

This debit balance (nominal) account represents, without regard to appropriations, amount of income received by the Agency during the current fiscal year which has been turned in to the General Fund of the Department of the Treasury.

Debit this account with:

(a) Amounts of collections which are required to be deposited into the Treasury as Miscellaneous Receipts (contra to account 152.9 if previously billed, or 650.1 if not previously billed).

Documentation: Memorandum of Collection (Form 1021).

(b) Amounts of unapplied proceeds in account 351 or 352 from the sales of vehicles and personal property which are transferred into the Treasury as Miscellaneous Receipts (contra to account 113 with concurrent entry to debit account 351 or 352 and credit account 650.1).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Credit this account with:

(a) Amounts of uncollectible checks returned by the Department of the Treasury representing Miscellaneous Receipts (contra to account 152.9).

Documentation: Schedule of Uncollectible Checks (Treasury Form RO-188).

(b) Amount of balance in this account at the close of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Revised
1 July 1959
(To change page no. only)

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S E C R E T

650.1

650.1 - Current Income - Miscellaneous Receipts

This credit balance (nominal) account represents the amount of general fund receipts accrued or collected which are required to be deposited into the Treasury.

Debit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017G-Revised).

Credit this account with:

(a) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(b) Amounts of collections not previously billed which are required to be deposited into the Treasury as miscellaneous receipts (contra to account 627).

Documentation: Memorandum of Collection (Form 1021)

*(c) Amounts of unapplied proceeds from the sales of vehicles and personal property which are transferred into the Treasury as Miscellaneous Receipts (contra to account 351 or 352 with concurrent entry to debit account 627 and credit account 106).

* Documentation: Voucher and Schedule of Payments (SF 1166).

Revised
7 June 1963

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650.1

650.1 - Current Income - Miscellaneous Receipts

This credit balance (nominal) account represents the amount of general fund receipts accrued or collected which are required to be deposited into the Treasury.

Debit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(b) Amounts of collections not previously billed which are required to be deposited into the Treasury as miscellaneous receipts (contra to account 627).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of unapplied proceeds from the sales of vehicles and personal property which are transferred into the Treasury as Miscellaneous Receipts (contra to account 351 or 352 with concurrent entry to debit account 627 and credit account 113).

Documentation: Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Revised
1 July 1959
(to change page no. only)

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Handwritten signature and date: June 1943

650.5 -1-2

650.5 - Current Income - Reimbursements

This credit balance (nominal) account represents the amount of reimbursements for services rendered, materials and supplies furnished, which amounts are authorized by law to be credited to the appropriation or fund originally charged with the cost for which reimbursement has been billed or received, except such reimbursements applicable to appropriations which have been unavailable for obligation for two or more fiscal years (see account 601). This account also will include reimbursements for costs incurred against funds advanced from other Government agencies.

Debit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

Credit this account with:

(a) Amount of bills rendered which, when collected, will be lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 152.9 with a concurrent entry to debit account 531 and credit account 505; if the amount was previously estimated, reverse original entry with a debit to account 505 and a credit to account 153).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised) or copy of letter requesting payment.

(b) Amount of collections not previously billed which are lawfully available to reimburse the current, "No Year", and two preceding fiscal year appropriations (contra to account 106 with a concurrent entry to debit account 531 and credit account 505; if the amount was previously estimated, reverse original entry with a debit to account 505 and a credit to account 153).

Documentation: Memorandum of Collection (Form 1021) or Schedule or Voucher and Schedule of Withdrawals and Credits Between Appropriations and/or Funds (SF 1081 - Revised).

Revised
2 MAR 1964

Revised

S E C R E T

650.5 - 2 - 2

(c) Amounts of unapplied proceeds from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 351 or 352 with concurrent entries to debit account 531 and credit account 505).

Documentation: Journal Voucher
(SF 1017 G - Revised).

*(d) Amount of indirect costs incurred against funds advanced from other Government agencies (contra to account 531 with a concurrent entry to (1) debit account 505.G and credit account 106.G, (2) debit account 106 current year and credit account 505 current year; total costs (direct and indirect) are concurrently recorded by debit to account 318 and credit to account 533.

Documentation: Journal Voucher
(SF 1017 G - Revised) supported by reports from the Finance and Fiscal Divisions showing costs incurred.

Revised
7 June 1963

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650.5 -2-2

(c) Amounts of unapplied proceeds from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 351 or 352 with concurrent entries to (1) debit account 106 and credit account 113 and (2) debit account 531 and credit account 505).

Documentation: Voucher and Schedule of Withdrawals and Credits (SF 1081 - Revised).

(d) Amount of cost incurred against funds advanced from other Government agencies (contra to account 318 with a concurrent entry to debit account 531 and credit account 533).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by reports from the Finance and Fiscal Divisions showing costs incurred.

Revised
1 July 1960

S E C R E T

661

661 - Inventory Acquisition Cost Differences (Cr.)

This credit balance (nominal) account represents cash discounts, and trade-in allowance credits on invoices for property subject to Headquarters property procedures for which payment is made from vouchered fund allotments.

Debit this account with:

(a) Amount of credit balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Voucher Funds Posting Voucher (Form 2094).

Credit this account with:

(a) Amount of cash discount or trade-in allowance credits taken on the payments being made to vendors (contra to account 303.2).

Documentation: Voucher and Schedule of Payments (SF 1166).

*Vouchered Funds
Deleted per Review
Mr. H. dated 1 Apr. 66*

Issued
2 March 1964
Effective 1 December 1963

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S-E-C-R-E-T

F. Retirement Accounts

710

710 - Reciprocal Account - Civil Service Commission

This debit balance reciprocal memorandum account represents the aggregate of the amounts entered on the current calendar year earnings records and on the Individual Retirement Cards (SF 2806) of the Agency's vouchered payroll personnel who are subject to the provisions of the Civil Service Retirement Act, as amended.

Debit this account with:

(a) Amounts of deductions to the credit of employees transferred from confidential funds payrolls during the calendar year, as indicated on retirement record cards supported by registers of separations and transfers (contra to account 711).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by Register of Separations and Transfers (SF 2807), page total of column 3.

(b) Amounts of retirement funds currently deducted each pay period from compensation of employees (contra to account 713).

Documentation: Voucher and Schedule of Payments (SF 1166).

Credit this account with:

(a) Amount of total retirement fund deductions to the credit of employees transferred to confidential funds payrolls or to other agencies, or separated from the service, as indicated on registers of separations and transfers (contra to account 711).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by Register of Separations and Transfers (SF 2807), page total of column 3.

Revised
1 July 1959
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799 - Payments to be Reported to IRS on Form 1099

This debit balance memorandum account represents the amount of compensation type payments from vouchered funds which are reportable to IRS as taxable income on Form 1099. A subsidiary account shall be maintained for each individual receiving payment.

Debit this account with:

(a) Such payments from vouchered funds (contra to account 799).

Credit this account with:

(a) Amounts of such payments for which a Form 1099 is prepared at the end of each calendar year (contra to account 799).

(b) Amounts of such payments for which it is determined a Form 1099 is not required at the end of each calendar year (contra to account 799).